

Deadline to Object: October 2, 2024, at 4:30 p.m. (Eastern Time)

Hearing Date: October 9, 2024, at 11:00 a.m. (Eastern Time)

Krijn Hoogenboezem

RESOR

Museumplein 11

1071 DJ Amsterdam

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Special Counsel for the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

Chapter 11

MERCON B.V.,¹

Case No. 23-11947 (MEW)

Debtors.

**SUMMARY SHEET FOR FIRST AND FINAL APPLICATION OF RESOR N.V.
AS SPECIAL COUNSEL FOR DEBTORS FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM DECEMBER 6, 2023
THROUGH AND INCLUDING JULY 31, 2024**

SUMMARY COVER SHEET

Total compensation sought for this period	\$638,308.60
Total expenses sought this period	\$137,613.67
Commencement Date	December 6, 2024
Retention date	December 6, 2023
Date of order approving employment	February 7, 2024

¹ On August 21, 2024, the Court entered the *Order Containing a Post-Confirmation Timetable as Required by Local Rule 3021-1*, closing the chapter 11 cases of Mercon Coffee Corporation and certain of its debtor affiliates and thereby directing that all motions, notices, and other pleadings related to any of the affiliated debtors be filed in this case. Prior to the Effective Date, the Debtors in these cases, along with the last four (4) digits of each Debtor's federal tax identification number, if applicable, were: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Comercial Internacional Exportadora, S.A. (N/A). All docket numbers referenced herein refer to pleadings filed in Mercon Coffee Corporation, Case No. 23-11945 (MEW).

Total compensation approved by interim orders to date	\$0.00
Total expenses approved by interim orders to date	\$0.00
Total allowed compensation paid to date	\$0.00
Total allowed expenses paid to date	\$0.00
Blended rate for this application for all attorneys	\$631.43
Blended rate in this application for all timekeepers	\$625.18
Compensation sought and already paid pursuant to an interim compensation order but not yet Allowed	\$291,800.70
Expenses sought and already paid pursuant to an interim compensation order but not yet allowed	\$79,391.19
Number of professionals (and paraprofessionals) included in this application	Professionals: 7
	Paraprofessionals: 1
	Total: 8
Number of professionals (and paraprofessionals) billing fewer than 15 hours to the case during this period	Professionals: 2
	Paraprofessionals: 0
Are any rates higher than those approved or disclosed at retention?	Yes

This is a(n): ___ interim X final application.

SUMMARY OF PRIOR MONTHLY FEE STATEMENTS

Compensation Period								
Date Filed and Doc. No.	Period Covered	Total Compensation and Expenses Incurred for Period Covered		Total Amount Previously Requested with Prior Monthly Fee Statement		Total Amount Paid to Date		Holdback Fees Requested
		Fees	Expenses	Fees (@ 80%)	Expenses (@ 100%)	Fees (@ 80%)	Expenses (@ 100%)	Fees (@ 20%)
04/16/2024 Doc. No. 357	December 6, 2023 through February 29, 2024	\$248,952.77	\$55,073.59	\$199,162.22	\$55,073.59	\$199,162.22	\$55,073.59	\$49,790.55
04/16/2024 Doc. No. 358	March 1, 2024 through March 31, 2024	\$115,798.10	\$24,317.60	\$92,638.48	\$24,317.60	\$92,638.48	\$24,317.60	\$23,159.62
A monthly has not been filed with the Court. The amounts are included in this Application	April 1, 2024 through April 30, 2024	\$150,238.35	\$31,577.64	n/a	n/a	n/a	n/a	n/a
A monthly has not been filed with the Court. The amounts are included in this Application	May 1, 2024 through May 31, 2024	\$90,785.59	\$19,812.74	n/a	n/a	n/a	n/a	n/a

Date Filed and Doc. No.	Period Covered	Total Compensation and Expenses Incurred for Period Covered		Total Amount Previously Requested with Prior Monthly Fee Statement		Total Amount Paid to Date		Holdback Fees Requested
		Fees	Expenses	Fees (@ 80%)	Expenses (@ 100%)	Fees (@ 80%)	Expenses (@ 100%)	Fees (@ 20%)
A monthly has not been filed with the Court. The amounts are included in this Application	June 1, 2024 through June 30, 2024	\$23,113.56	\$4,853.85	n/a	n/a	n/a	n/a	n/a
A monthly has not been filed with the Court. The amounts are included in this Application	July 1, 2024 through July 31, 2024	\$9,420.23	\$1,978.25	n/a	n/a	n/a	n/a	n/a
Total for Compensation Period		\$638,308.60	\$137,613.67	\$291,800.70	\$79,391.19	\$291,800.70	\$79,391.19	\$72,950.17

Summary of Any Objections to Monthly Fee Statements: None.

Compensation Sought in this Application Not Yet Paid: \$404,730.38

COMPENSATION BY PROFESSIONAL

The attorneys who rendered professional services in these chapter 11 cases during the Compensation Period are:

NAME OF PROFESSIONAL	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION	
						Euros	Dollars
Lucas P. Kortmann	Partner	Corporate Restructuring, Insolvency & Litigation	2003	€800.00	105.00	€ 84,000.00	\$90,626.84
Krijn Hoogenboezem	Partner	Corporate Restructuring, Insolvency & Litigation	2005	€750.00	341.30	€ 255,975.00	\$276,484.93
Sebastiaan W. van den Berg	Partner	Corporate Restructuring, Insolvency & Litigation	2010	€750.00	11.20	€ 8,400.00	\$9,112.68
Michael M. Veder	Advisor	Corporate Restructuring, Insolvency & Litigation	2003	€750.00	99.60	€ 74,700.00	\$80,682.50
Partners and Counsel Totals					557.10	€ 423,075.00	\$456,906.95

NAME OF PROFESSIONAL	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION	
						Euros	Dollars
Guillem P. van Hooft	Associate	Corporate Restructuring, Insolvency & Litigation	2021	€475.00 ¹	134.10	€ 63,697.50	\$68,848.08
Guillem P. van Hooft	Associate	Corporate Restructuring, Insolvency & Litigation	2021	€375.00	89.70	€ 33,637.50	\$36,510.14
Dores van de Loo	Associate	Corporate Restructuring, Insolvency & Litigation	2023	€300.00	222.50	€ 66,750.00	\$72,118.56
Claudia Knoben	Associate	Corporate Restructuring, Insolvency & Litigation	2022	€225.00	2.20	€ 540.00	\$583.85
Associate Total					448.50	€ 164,625.00	\$178,058.63

¹ A Notice of Rate Increase Pursuant to Order Authorizing the Retention of RESOR N.V. as Special Counsel to the Debtors and Debtors in Possession, as of the Petition Date [ECF No. 356] was filed on April 16, 2024.

The paraprofessionals who rendered professional services in these chapter 11 cases during the Compensation Period are:

NAME OF PARAPROFESSIONAL	DEPARTMENT	HOURLY BILLING RATE	TOTAL HOURS BILLED	COMPENSATION	
				Euros	Dollars
Niek Strohmaie [Paralegal]	Corporate Restructuring, Insolvency & Litigation	€200.00	15.40	€ 3,080.00	\$3,343.02
Paraprofessional Total			15.40	€ 3,080.00	\$3,343.02

The total fees for the Compensation Period are: \$638,308.60

PROFESSIONALS	BLENDED RATE		TOTAL HOURS BILLED	TOTAL COMPENSATION	
				Euros	Dollars
Partners and Counsel (4)	€ 759.42	\$820.15	557.10	€ 423,075.00	\$456,906.95
Associates (3)	€ 367.06	\$397.01	448.50	€ 164,625.00	\$178,058.63
Paraprofessional (1)	€200.00	\$217.08	15.40	€ 3,080.00	\$3,343.02
Blended Attorney Rate	€ 584.43	\$631.43	1,005.60	€ 587,700.00	\$634,965.58
Blended Rate for All Timekeepers	€ 578.63	\$625.18	1,021.00	€ 590,780.00	\$638,308.60

COMPENSATION BY PROJECT CATEGORY

TASK CODE	PROJECT CATEGORY	TOTAL HOURS BILLED	AMOUNT	
			Euros	Dollars
B190	Other Contested Matters	1,021	€ 590,780.00	\$638,308.60
Total:		1,021	€ 590,780.00	\$638,308.60

EXPENSE SUMMARY

EXPENSE CATEGORY	TOTAL	
	Euros	Dollars
Chamber of Commerce Information	€ 22.80	\$24.75
Computerized Information	€ 11.75	\$12.56
Courier/Messenger	€ 42.00	\$45.58
Court Fees	€ 2,064.00	\$2,228.71
Interpreter	€ 950.00	\$1,031.13
Tax	€ 124,272.13	\$134,270.94
Total:	€ 127,362.68	\$137,613.67

Krijn Hoogenboezem
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In re: Chapter 11

MERCON B.V.,¹ Case No. 23-11947 (MEW)

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**FIRST AND FINAL APPLICATION OF RESOR N.V. AS SPECIAL COUNSEL FOR
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SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND
NECESSARY EXPENSES INCURRED FROM DECEMBER 6, 2023
THROUGH AND INCLUDING JULY 31, 2024**

Resor N.V. (“**Resor**”), as special counsel for Mercon Coffee Corporation and its debtor affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”) in the chapter 11 cases (the “**Chapter 11 Cases**”), respectfully represents as follows in support of this application (the “**Application**”):

¹ On August 21, 2024, the Court entered the *Order Containing a Post-Confirmation Timetable as Required by Local Rule 3021-1*, closing the chapter 11 cases of Mercon Coffee Corporation and certain of its debtor affiliates and thereby directing that all motions, notices, and other pleadings related to any of the affiliated debtors be filed in this case. Prior to the Effective Date, the Debtors in these cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, were: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Comercial Internacional Exportadora, S.A. (N/A). All docket numbers referenced herein refer to pleadings filed in Mercon Coffee Corporation, Case No. 23-11945 (MEW).

Background

1. On December 6, 2023 (the “**Petition Date**”), the Debtors commenced these Chapter 11 Cases by filing voluntary petitions under chapter 11 of the Bankruptcy Code.
2. On May 22, 2024, the Debtors filed the *Fourth Amended Disclosure Statement for Fourth Amended Joint Plan of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Docket No. 515] (the “**Disclosure Statement**”) and the *Fourth Amended Joint Chapter 11 Plan of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Docket No. 514] (the “**Plan**”).
3. On July 30, 2024, this Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming Fourth Amended Joint Chapter 11 Plan of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Docket No. 690] (the “**Confirmation Order**”).
4. On July 31, 2024, the effective date of the Plan occurred. *See* Docket No. 706. As of the effective date, and pursuant to the Confirmation Order, all of the Debtors’ Chapter 11 Cases were deemed closed, with the exception of the Chapter 11 Case of Mercon B.V., Case No. 23-11947 (MEW). Baker McKenzie understands that to date all quarterly fees due to the U.S. Trustee have been paid and all monthly operating reports have been filed.
5. Information regarding the Debtors’ business and capital structure and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Harve Light, Chief Restructuring Officer (I) in Support of the Chapter 11 Petitions and First Day Pleadings and (II) Pursuant to Rule 1007-2*, dated December 7, 2023 [Doc. No. 17, amended by Doc. No. 92].

Relief Requested

6. By this Application, pursuant to sections 330(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Doc. No. 108] (the “**Interim Compensation Procedures Order**”), the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, dated January 29, 2013 (the “**Local Guidelines**”), and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the “**UST Guidelines**” and, together with the Local Guidelines, the “**Fee Guidelines**”), Resor requests allowance of compensation for professional services performed and for reimbursement of actual and necessary expenses incurred by Resor during the period commencing December 6, 2023 through and including July 31, 2024 (the “**Compensation Period**”).

Jurisdiction

7. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Debtors’ Retention of Resor

8. The Court authorized the Debtors’ retention and employment of Resor as special counsel for the Debtors, effective as of the Petition Date, by order dated February 7, 2024 [Doc.

No. 179] (the “**Retention Order**”)². The Retention Order authorizes the Debtors to compensate and reimburse Resor in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines for services rendered and expenses incurred at Resor’s normal hourly rates and disbursement policies, subject to application to the Court.

9. The Retention Order authorizes Resor to act as the Debtors’ special counsel to provide services to the extent necessary and as requested by the Debtors, with respect to issues that may arise during these Chapter 11 Cases related to the Dutch WHOA Proceeding.

Retention Order ¶ 4

10. During the Compensation Period, Resor devoted substantial resources to render services in and relating to the commencement and administration of a concurrent insolvency proceeding for Debtor Mercon B.V. (“**Mercon B.V.**”), a Dutch private limited liability company, under the Dutch provisions introduced in the Dutch Bankruptcy Act by the Approval of Private Composition (Prevention of Insolvency) Act (the “**Dutch WHOA Proceeding**”) in the District Court of Amsterdam (the “**Dutch Court**”), and related matters, as of the Petition Date.

11. Resor, among other things, assisted the Debtors during the Compensation Period by (a) advising on a petition for a moratorium from the Dutch Court; (b) advising on the appointment of an Observer by the Dutch Court; (c) advising on and coordinating the development of a plan to be proposed to the relevant stakeholders in the Dutch WHOA Proceeding; and (d) managing and coordinating the timing, substance and legal effect of the foregoing actions and proceedings with the goals and objectives of these Chapter 11 Cases. Resor also provided crucial assistance to the Debtors in seeking and obtaining approval of certain procedures for cooperation and direct communication with foreign courts.

² A copy of the Retention Order is attached hereto as Exhibit B.

12. All of these efforts enabled the Debtors to stabilize their business and minimize the disruptions often attendant to the commencement of a chapter 11 case, and to focus on the next phases of these Chapter 11 Cases. Resor and the Debtors administered these Chapter 11 Cases efficiently and economically for the benefit of the Debtors' estates and all parties in interest. Throughout, Resor has endeavored to carefully coordinate with the other professionals retained in these Chapter 11 Cases to ensure a clear delineation of each firm's respective roles in connection with the representation of the Debtors and to prevent duplication of services. In sum, the professional services performed and expenses incurred by Resor were actual and necessary to preserve and protect the value of the Debtors' assets and estates.

**Summary of Professional Compensation
and Reimbursement of Expenses Requested**

13. Resor seeks allowance of \$638,308.60 in fees and \$137,613.67 in expenses on account of professional services performed during the Compensation Period. During the Compensation Period, Resor attorneys and paraprofessionals expended a total of 1,021.00 hours in connection with work performed for the Debtors.

14. There is no agreement or understanding between Resor and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases. During the Compensation Period, Resor received no payment or promise of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application (other than from the Debtors in accordance with the Interim Compensation Procedures Order).

15. The fees charged by Resor in these Chapter 11 Cases are billed in accordance with Resor's existing billing rates and procedures in effect during the Compensation Period. The rates Resor charged for the services rendered by its professionals and paraprofessionals in these Chapter

11 Cases generally are the same rates Resor charges for professional and paraprofessional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.

16. Resor consistently monitors its charges and expenses before and after the submission of monthly fee statements for possible errors or charges that should be reduced. Resor will continue to diligently monitor its charges and expenses and, where appropriate, make applicable reductions.

17. Annexed hereto as **Exhibit A** is the Certification of Krijn Hoogenboezem, a partner of Resor, regarding Resor's compliance with the Fee Guidelines.

18. The attached summary sheet contains a schedule of all Resor's attorneys and paraprofessionals who have performed services for the Debtors during the Compensation Period, the capacities in which each individual is employed by Resor, the department in which each individual practices, the hourly billing rate charged by Resor for services performed by such individuals, the year in which each attorney was first licensed to practice law, where applicable, and the aggregate number of hours expended and fees billed in these cases.

19. Resor discussed its rates, fees, and staffing with the Debtors prior to and at the outset of these Chapter 11 Cases, and throughout the Compensation Period. Further, Resor provided the Debtors with a budget and staffing plan for the Compensation Period. The budget provided by Resor and a summary of Resor's staffing plan is annexed hereto as **Exhibit C**. Attorneys and paraprofessionals assigned to this matter were necessary to assist with the prosecution of these Chapter 11 Cases, preservation of the Debtors' assets, and other matters described herein.

20. The attached summary sheet contains a summary of Resor's time records for the Compensation Period using the project categories described in this Application. Resor maintains computerized records of the time spent by all Resor attorneys and paraprofessionals in connection with the prosecution of these Chapter 11 Cases. Copies of these computerized records have been filed on the docket with the Monthly Fee Statements that Resor has filed in these cases (the "**Monthly Fee Statements**"), and furnished to the Debtors, the Creditors' Committee, the U.S. Trustee, and the Court in the format specified by the Fee Guidelines. Additionally, copies of these time records are annexed hereto as **Exhibit D**.

21. The attached summary sheet also contains a schedule specifying the categories of expenses for which Resor is seeking reimbursement and the total amount for each such expense category for the Compensation Period. An itemized schedule of all such expenses has been filed on the docket with the Monthly Fee Statements, and furnished to the Debtors, the Creditors' Committee, the U.S. Trustee, and the Court in the format specified by the Fee Guidelines.

22. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, Resor reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application to the Court.

**Summary of Services Performed by
Resor During the Compensation Period**

23. The following is a summary of the significant professional services rendered by Resor during the Compensation Period. This summary is organized in accordance with Resor's internal time-tracking system and broken down by project or task codes applicable to work performed for the Debtors. If a task code does not appear below, then Resor did not bill significant time for that task code during the Compensation Period.

- a. Other Contested Matters (B190)
Fees: \$638,308.60 [€ 590,780.00] Total Hours: 1,021.00

These tasks involved in particular representing and advising Debtor Mercon B.V. with its statutory seat in Amsterdam, the Netherlands. Mercon B.V. owned various assets, including stock, bank deposits, and accounts receivable, located in several Member States of the European Union. Mercon B.V. acted as both a holding company and a finance company and as such, most stakeholders in the Debtors also had an interest in the Dutch WHOA Proceeding for Mercon B.V. Work performed for Mercon B.V. includes the filing of a starting notification for the Dutch WHOA Proceeding, preparing various (draft) motions in respect of the Dutch WHOA Proceeding, filing and hearing the motions for the appointment of a Dutch WHOA Observer and the application of the JIN Guidelines for Court-to-Court-cooperation, advising on a number of transactions made by Mercon B.V. and managing the restructuring process in cooperation with the statutory director of Mercon B.V., the court-appointed Dutch WHOA Observer and representatives of various creditors of Mercon B.V. Crucially, these tasks involved drafting a WHOA Liquidation Plan that fulfilled all requirements of Dutch law and would lead to an identical distribution to the various creditors as the liquidation plan that was in fact confirmed in the Chapter 11 Cases.

24. The professional services performed by the partners, counsel, and associates of Resor were rendered by the Corporate Restructuring, Insolvency & Litigation Departments predominantly in the Amsterdam office. Resor has a preeminent Restructuring practice and enjoys a global reputation for its expertise in financial reorganizations and restructurings of distressed entities.

25. The professional services performed by Resor on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 1,021.00 hours by Resor's partners, counsel, associates, and paraprofessionals. Of the aggregate time expended, 557.10 recorded hours

were expended by partners and counsel of Resor, 448.50 recorded hours were expended by associates, and 15.40 recorded hours were expended by paraprofessionals. Of the seven (7) Resor attorneys who billed time, two (2) billed fewer than fifteen (15) hours to this matter. The one Resor paraprofessional who billed time, did not bill fewer than fifteen (15) hours to this matter. During the Compensation Period, Resor billed the Debtors for time expended by attorneys based on hourly rates ranging from €225.00 to €800.00 per hour for attorneys. Allowance of compensation in the amount requested would result in a blended hourly billing rate for Resor attorneys in this Application who performed work for the Debtors of approximately € 584.43 [\$631.43] based on 1,005.60 recorded hours at Resor's agreed billing rates in effect at the time of the performance of services.

26. The professional services performed by Resor during the Compensation Period were necessary and fundamental to the successful administration of these Chapter 11 Cases and were in the best interests of the Debtors and other parties in interest. Compensation for such services as requested is commensurate with the complexity, importance, and nature of the issues and tasks involved.

Actual and Necessary Disbursements of Resor

27. Resor has disbursed \$137,613.67 as expenses incurred in providing professional services to the Debtors. These expenses are reasonable and necessary and were essential to the overall administration of these Chapter 11 Cases.

28. Although Resor has not charged the Debtors for any overtime expenses, consistent with firm policy, attorneys and other employees of Resor who worked late into the evenings or on weekends were reimbursed for their reasonable meal costs and their cost for transportation home from Resor's offices. Resor's regular practice is not to include components for those charges in overhead when establishing billing rates and to charge its clients for these and all other out-of-

pocket disbursements incurred during the regular course of the rendition of services. The reimbursement amounts do not exceed those set forth in the Fee Guidelines or the Local Rules.

29. On certain occasions, overnight delivery of documents and other materials was required as a result of circumstances necessitating the use of such express services. These disbursements are not included in Resor's overhead for the purpose of setting billing rates. Resor has made every effort to minimize its disbursements in these Chapter 11 Cases. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors and their estates and creditors.

Requested Compensation Should Be Allowed

30. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 of the Bankruptcy Code provides that a Court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered [and] reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

31. Resor's services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and to the orderly administration of these Chapter 11 Cases. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

32. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services were performed expediently and efficiently. Whenever possible, Resor sought to minimize the costs of its services to the Debtors by utilizing talented junior attorneys and paraprofessionals to handle the more routine aspects of case administration.

33. In sum, the services rendered by Resor were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the types of issues involved in these Chapter 11 Cases. Accordingly, interim approval of the compensation for professional services and reimbursement of expenses sought in this Application is warranted.

Notice

34. Notice of this Application has been provided in accordance with the procedures set forth in the Interim Compensation Procedures Order. Resor respectfully submits that no further

notice is required.

35. No previous request for the relief sought herein has been made by Resor or the Debtors to this or any other Court.

Conclusion

36. Resor respectfully requests that the Court (i) approve Resor's compensation for professional services rendered to the Debtors during the Compensation Period in the amount of \$775,922.27, consisting of \$638,308.60 (representing 100% of fees incurred) and reimbursement of \$137,613.67 (representing 100% of actual and necessary expenses incurred), and that such allowance be without prejudice to Resor's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application, (ii) direct payment by the Debtors of the difference between the amounts allowed and any amounts previously paid by the Debtors, and (iii) grant such other and further relief the Court deems just and proper.

Dated: August 30, 2024

RESOR

By: /s/ Krijn Hoogenboezem
Krijn Hoogenboezem
Museumplein 11
1071 DJ Amsterdam

P.O. Xo 75965
1070 AZ Amsterdam

Special Counsel for the Debtors and Debtors-in-Possession

Exhibit A

Certification

Krijn Hoogenboezem
RESOR
Museumplein 11
1071 DJ Amsterdam
P.O. Xo 75965
1070 AZ Amsterdam

Special Counsel for the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: Chapter 11

MERCON B.V.,¹ Case No. 23-11947 (MEW)

Debtors.

**CERTIFICATION OF KRIJN HOOGENBOEZEM IN SUPPORT OF
FIRST AND FINAL APPLICATION OF RESOR N.V., AS SPECIAL
COUNSEL FOR DEBTORS, FOR ALLOWANCE OF COMPENSATION
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT
OF ACTUAL AND NECESSARY EXPENSES INCURRED FROM
DECEMBER 6, 2023 THROUGH AND INCLUDING JULY 31, 2024**

I, Krijn Hoogenboezem, hereby certify that:

1. I am a partner of the applicant firm, Resor N.V. (“**Resor**”), which serves as special counsel for Mercon B.V. as well as its debtor subsidiaries, as debtors and debtors in possession (collectively, the “**Debtors**”), in the chapter 11 cases.

2. This Certification (the “**Certification**”) is made in respect of Resor’s compliance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of*

¹ On August 21, 2024, the Court entered the *Order Containing a Post-Confirmation Timetable as Required by Local Rule 3021-1*, closing the chapter 11 cases of Mercon Coffee Corporation and certain of its debtor affiliates and thereby directing that all motions, notices, and other pleadings related to any of the affiliated debtors be filed in this case. Prior to the Effective Date, the Debtors in these cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, were: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Comercial Internacional Exportadora, S.A. (N/A). All docket numbers referenced herein refer to pleadings filed in Mercon Coffee Corporation, Case No. 23-11945 (MEW).

Expenses of Professionals, dated January 11, 2024 [Doc. No. 108] (the “**Interim Compensation Procedures Order**”), the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, dated January 29, 2013 (the “**Local Guidelines**”), and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the “**UST Guidelines**” and, together with the Interim Compensation Procedures Order and the Local Guidelines, the “**Fee Guidelines**”).

3. This Certification is made in connection with Resor’s application, submitted on the date hereof (the “**Application**”), for interim compensation and reimbursement of expenses for the period commencing December 6, 2023 through and including July 31, 2024 (the “**Compensation Period**”).²

4. Pursuant to section B(1) of the Local Guidelines, I certify that:

- a. I have read the Application.
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Fee Guidelines.
- c. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought are billed at rates in accordance with those customarily charged by Resor and generally accepted by Resor’s clients.
- d. To the best of my knowledge, information, and belief formed after reasonable inquiry, in providing a reimbursable service, Resor does not make a profit on that service, whether the service is performed by Resor in-house or through a third party.

5. Pursuant to section B(2) of the Local Guidelines, and as required by the Interim Compensation Procedures Order, I certify that, to the best of my knowledge, information, and

² Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Application.

belief formed after reasonable inquiry, Resor has complied with provisions requiring it to provide the Debtors, counsel for the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) and the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) with statements of Resor’s fees and disbursements accrued during the previous months through the period ending July 31, 2024.

6. Pursuant to section B(3) of the Local Guidelines, I certify that the Debtors, the Creditors’ Committee, and the U.S. Trustee are each being provided with a copy of the Application.

7. **Exhibit C** shows Resor’s budget and a discussion of its staffing plan. Resor discussed its rates, fees, and staffing with the Debtors at the outset of these cases. Furthermore, at the outset of these cases, Resor provided estimates to the Debtors and Riveron, the Debtors’ financial advisor, of Resor’s expected budget, on a 13-week basis. This information was then incorporated in the Debtors’ budget for the DIP Financing.

8. In accordance with the UST Guidelines, Resor responds to the questions identified therein as follows:

Question 1: Did Resor agree to any variations from, or alternatives to, Resor’s standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the Compensation Period? If so, please explain.

Answer: No.

Question 2: If the fees sought in the Application as compared to the fees budgeted for the time period covered by the Application are higher by 10% or more, did Resor discuss the reasons for the variation with the client?

Answer: To the extent that the fees incurred exceeded the budget, the matter was discussed with the Chief Restructuring Officer.

Question 3: Have any of the professionals included in the Application varied their hourly rate based on geographic location of the bankruptcy case?

Answer: No

Question 4: Does the Application include time or fees related to reviewing or revising time records or preparing, reviewing or revising invoices? If so, please quantify by hours and fees.

Answer: No

Question 5: Does the Application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify hours and fees.

Answer: No

Question 6: Does the Application include any rate increases since Resor's retention in these cases? If so, did the client review and approve those rate increases in advance? Did the client agree when retaining Resor to accept all future rate increases?

Answer: Yes, the hourly rate for Guillem van Hooft was increased from €375.00 to €475.00.

Dated: August 30, 2024

/s/ Krijn Hoogenboezem
Krijn Hoogenboezem
Resor N.V.

Exhibit B

Retention Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Chapter 11

MERCON COFFEE CORPORATION, *et al.*,¹

Case No. 23-11945 (MEW)

Debtors.

Jointly Administered

Re: Docket No. 120

**ORDER AUTHORIZING THE RETENTION OF RESOR N.V. AS SPECIAL COUNSEL
TO THE DEBTORS AND DEBTORS IN POSSESSION, AS OF THE PETITION DATE**

Upon the application filed January 12, 2024 [Doc. No. 120] (the “**Application**”)² of the debtors and debtors in possession (the “**Debtors**”) for entry of an order pursuant to sections 327(e), of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “**Bankruptcy Code**”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), authorizing the retention and employment of RESOR N.V. (“**RESOR**”) as special counsel to the Debtors as of the Petition Date; the Court, having reviewed the Application, the *Declaration of Krijn Hoogenboezem in Support of Application for Entry of an Order Authorizing the Debtors to Employ, Retain and Compensate Resor N.V. as Special Counsel, as of the Petition Date* annexed to the Application as Exhibit B, and the *Declaration of Harve Light in Support of Application for Entry of an Order Authorizing the Debtors to Employ, Retain and Compensate Resor N.V. as Special Counsel as of the Petition Date*, annexed to the Application as

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Mercate Vietnam LTD. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors’ mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

² Capitalized terms otherwise not defined herein shall have the definitions ascribed to them in the Application.

Exhibit C; and the Court having conducted a hearing on the Application on January 30, 2024, finds that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, that this is a core matter pursuant to 28 U.S.C. § 157(b)(2), that notice of the Application was sufficient under the circumstances, and that no further notice need be given, and the legal and factual bases set forth in the Application established just cause for the relief granted herein;

IT IS HEREBY ORDERED:

1. The Application is approved upon the terms and conditions set forth herein.
2. The Debtors are authorized, pursuant to section 327(e) of the Bankruptcy Code, to employ and retain RESOR as special counsel with respect to the Dutch WHOA Proceeding, effective as of the Petition Date, in accordance with RESOR's customary hourly rates and reimbursement policies in effect when services are rendered.
3. RESOR does not hold or represent any interest adverse to the Debtors' estates with respect to the matters upon which RESOR is to be employed.
4. RESOR is authorized to act as the Debtors' special counsel to provide services to the extent necessary and as requested by the Debtors, with respect to issues that may arise during these chapter 11 cases related to the Dutch WHOA Proceeding.
5. RESOR shall be compensated for its services and reimbursed for any reasonable and necessary expenses in accordance with RESOR's hourly rates and disbursement policies, as set forth in the Application and the Hoogenboezem Declaration, and shall file interim and final fee applications for allowance of its compensation and expenses, which shall be subject to this Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Fee Guidelines, and any other applicable procedures and orders of this

Court, including any order approving this Application (to the extent compliance is not waived) and consistent with the proposed compensation set forth in the Application.

6. Prior to any increases in RESOR's rates, RESOR shall provide ten business days' notice to the Debtors, the U.S. Trustee, and counsel to the Creditors' Committee and such notice shall be filed with this Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by this Court.

7. RESOR shall apply any remaining amount of its retainer towards postpetition fees and expenses, after such postpetition fees and expenses are approved pursuant to an order of this Court awarding fees and expenses to RESOR; *provided, however*, that RESOR is authorized, without further order of this Court, to reserve and apply the remaining amount of the Fee Advance to fees or expenses incurred prior to the Petition Date, consistent with its ordinary course billing practices.

8. Notwithstanding anything to the contrary in the Engagement Letter, there shall be no limit on damages solely in the event of gross negligence or willful misconduct.

9. Notwithstanding anything to the contrary in the Engagement Letter, any controversies arising from or related to compensation of RESOR shall be governed by the Bankruptcy Code, and within the sole and exclusive jurisdiction of this Court so long as this Court retains jurisdiction over the Debtors' bankruptcy cases.

10. RESOR shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

11. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these chapter 11 cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these chapter 11 cases to a case under chapter 7.

12. Notwithstanding anything to the contrary herein, any payment made or to be made, and authorization contained in this Order shall be subject to the requirements imposed on the Debtors under any approved debtor-in-possession financing facility, any order regarding the Debtors' postpetition financing or use of cash collateral, and any budget in connection therewith.

13. To the extent that there is any inconsistency between the terms of the Application and this Order, the terms of this Order shall govern.

14. The Debtors and RESOR are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order.

Dated: New York, New York
February 7, 2024

s/Michael E. Wiles
HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE

Exhibit C

BUDGETED AND ACTUAL FEES AND EXPENSES

Resor discussed budgeting with the Chief Restructuring Officer throughout the Compensation Period. Resor confirmed that the staffing provided by Resor and Resor's fee charges are in line with the Debtors' expectations.

STAFFING PLAN

Resor discussed attorney staffing with the Chief Restructuring Officer of the Debtors throughout the Compensation Period. The bankruptcy attorney primarily responsible for representing the Debtors in connection with these chapter 11 cases is Krijn Hoogenboezem. When appropriate, he is assisted by other attorneys.

Exhibit D

Time Records

RESOR

Museumplein 11
1071 DJ Amsterdam

P.O. Box 75965
1070 AZ Amsterdam

T +31 20 570 9020
F +31 20 570 9021
W resor.nl

RESOR NV
Trade Register
34369248

Mercon B.V.
De Ruijterkade 142
1011AC Amsterdam

Krijn Hoogenboezem

Advocaat

T +31 20 570 9048
M +31 6 2182 33 34
E krijn.hoogenboezem@resor.nl

DATE 19 March 2024
FILE 222344
INVOICE NUMBER 20240224
SUBJECT Mercon / advice restructuring

INVOICE

Fees	€	229,365.00
Disbursements High VAT	€	971.00
		<hr/>
Subtotal	€	230,336.00
Disbursements no VAT	€	1,398.80
TAX 21.00% over € 230,336.00	€	48,370.56
		<hr/>
Total	€	280,105.36

*Approximate equivalent of total fees invoiced in USD, as per exchange rate date of invoice
([https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rat
es/html/index.en.html](https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html))*

USD 304,026.36

Kindly pay the amount due on our bank account NL07 RABO 0154 5439 18 (BIC:
RABONL2U). Our VAT number is NL821638828B01.

ATTACHMENT TO INVOICE : 20240224

DATE	DESCRIPTION OF THE ACTIVITIES	HOURS
	Guillem P. van Hooft	
05/12/2023	Prep checklist petition, drafting petition WHOA stay, deliberation DL, legal research	03:00
06/12/2023	Drafting and review petition WHOA stay, deliberation DL	04:00
07/12/2023	Deliberation KH, review chapter 11 petition, drafting WHOA stay, legal research, filing start WHOA	02:00
11/12/2023	Review corr. Baker McKenzie	00:12
11/12/2023	Research WHOA stay	00:06
11/12/2023	Deliberation KH WHOA stay	00:12
11/12/2023	Review first day petition, drafting petition WHOA stay	05:12
12/12/2023	Deliberation KH and DL regarding first day petition and WHOA stay	00:36
12/12/2023	Review first day petition, drafting WHOA stay petition	02:18
13/12/2023	Deliberation KH, chapter 11 docs	00:24
13/12/2023	Drafting petition WHOA stay, drafting petition observer, deliberation KH	02:36
13/12/2023	Review Chapter 11 docs, drafting petition WHOA Stay	01:12
14/12/2023	Deliberation DH next steps, review petition WHOA Stay	00:30
14/12/2023	Drafting petition WHOA stay	01:00
15/12/2023	Meeting with DLA and follow up with RESOR team	02:00
15/12/2023	Review draft KH	00:06
18/12/2023	Drafting petition WHOA stay and observer	04:30
20/12/2023	Deliberation KH, petition observer	00:06
21/12/2023	Review memo Baker McKenzie, correspondence internal	00:18
02/01/2024	Review e-mail correspondence	00:12
02/01/2024	Review comments KH and amend petition WHOA stay, review petition JIN Guidelines	02:36
03/01/2024	Review WHOA stay petition	00:12
04/01/2024	Review declaration Mark Bloom, correspondence RESOR team	00:48
04/01/2024	Deliberation KH regarding declaration Mark Bloom	00:12
05/01/2024	Deliberation KH, WHOA stay and petition	00:12
05/01/2024	Review WHOA stay petition	00:12

05/01/2024	Drafting petition WHOA Stay	01:24
09/01/2024	Research petition article 378 DBC (preliminary questions)	00:18
09/01/2024	Deliberation KH, planning and next steps	00:12
10/01/2024	Research on petition preliminary questions; deliberation KH and DL regarding preliminary questions	02:54
11/01/2024	Deliberation DH regarding petition preliminary questions	00:12
11/01/2024	Deliberation KH regarding petition preliminary questions	00:12
11/01/2024	Preparation petition observer	04:12
11/01/2024	Update call Riveron, Baker McKenzie and Director Mercon	01:00
12/01/2024	Drafting petition preliminary questions, deliberation KH and DL regarding petition preliminary questions	01:30
12/01/2024	Deliberation DL, file management	00:12
12/01/2024	Deliberation KH and DL on update from Riveron and Baker McKenzie	00:12
12/01/2024	Review memo on WHOA plan	00:12
13/01/2024	Drafting petition preliminary questions	03:00
14/01/2024	Drafting petition preliminary questions	04:00
15/01/2024	Drafting petition preliminary questions	00:24
15/01/2024	Deliberation KH regarding petition preliminary questions	00:18
15/01/2024	Deliberations KH, SB regarding petition preliminary questions, drafting petition	00:30
15/01/2024	Drafting petition art 378 DBC, update call US, analysis liquidation value	06:00
16/01/2024	Drafting petition preliminary questions plan value	02:00
16/01/2024	Drafting petition preliminary questions	00:48
17/01/2024	Drafting petition preliminary questions, research measuring moment plan value	02:48
19/01/2024	Drafting petition preliminary questions, research on plan value	07:00
22/01/2024	Drafting petition preliminary questions	00:30
22/01/2024	Research for petition preliminary questions (deal structure), update call, deliberation KH, drafting petition preliminary questions	00:48
23/01/2024	Drafting petition preliminary questions (deal structure)	00:24
23/01/2024	Amending petition preliminary questions (deal structure)	02:12
24/01/2024	Analysis timing valuation, drafting petition preliminary questions on deal structure	02:42
24/01/2024	Analysis timing valuation, drafting petition preliminary on deal structure	03:06
25/01/2024	Analysis timing valuation, drafting petition preliminary questions	00:54
26/01/2024	Deliberation KH: cash flow	00:06

26/01/2024	Analysis timing valuation, drafting petition ex preliminary questions	01:30
29/01/2024	Filing petitions with the court of Amsterdam	03:00
29/01/2024	Update call Riveron and Baker McKenzie	00:24
30/01/2024	Deliberation KH hearing	00:06
01/02/2024	Deliberation KH hearing preparation	00:18
01/02/2024	File management	00:06
02/02/2024	Deliberation KH valuation timing	00:54
02/02/2024	Drafting petition ex art. 378 DBC - deal structure	03:36
02/02/2024	Call with Dutch FMO counsel	00:24
05/02/2024	Deliberation KH valuation timing	00:06
05/02/2024	File management, reviewing machine translation	00:18
05/02/2024	Update call Riveron	00:18
05/02/2024	Deliberation SB regarding petition preliminary questions	00:06
05/02/2024	Call procedural alignment	01:30
06/02/2024	Deliberation KH next steps	00:12
08/02/2024	Preparation hearing 13th of February	00:24
09/02/2024	Deliberation RESOR team regarding plan alignment	00:12
12/02/2024	Update call Riveron en Baker McKenzie	00:36
13/02/2024	Hearing including catch up with Baker McKenzie, RESOR team deliberation	02:06
14/02/2024	Call Baker McKenzie regarding plan alignment	00:54
20/02/2024	Drafting checklist WHOA plan	00:36
20/02/2024	Deliberation KH regarding progress	00:06
20/02/2024	Deliberation DL regarding progress	00:12
20/02/2024	Deliberation DL, preparation checklist WHOA plan, translation Plan	00:36
21/02/2024	Correspondence KH SME 20% rule	00:06
21/02/2024	Deliberation KH valuation expert	00:12
21/02/2024	Translation WHOA plan	02:00
21/02/2024	Research SME 20% rule, drafting memo	01:12
21/02/2024	Research on deviation from SME 20% rule WHOA	01:54
22/02/2024	Review action list	00:06
22/02/2024	Deliberation KH SME 20% rule	00:06
22/02/2024	Deliberation DL division of tasks	00:06
22/02/2024	Deliberation KH, research SME 20% rule	00:18
22/02/2024	Memo on 20% rule, checklist, research 20% rule, deliberation KH, correspondence Riveron and Baker McKenzie	02:48

22/02/2024	Call plan alignment Mercon and Riveron, deliberation KH regarding plan alignment	00:42
23/02/2024	Deliberation DL timeline WHOA plan	00:12
26/02/2024	Reviewing memo Vietnam	00:42
26/02/2024	Introduction call observer	00:36
26/02/2024	Deliberation KH, DL and MV issues plan and alignment chapter 11	00:18
27/02/2024	Call observer next steps	00:36
27/02/2024	Review correspondence	00:06
28/02/2024	Reviewing information package Riveron	00:12
28/02/2024	Call Riveron liquidation analysis	00:30
28/02/2024	Deliberation KH liquidation analysis and next steps	00:12
29/02/2024	Correspondence observer	00:06

Dores van de Loo

05/12/2023	Phone call KH	00:06
06/12/2023	Drafting memo on liquidation WHOA	04:18
06/12/2023	Deliberation GH, WHOA stay	00:12
12/12/2023	Deliberation KH and GH first day petition and WHOA stay	00:36
13/12/2023	Machine translation WHOA starting statement	00:18
14/12/2023	Preparing checklist for request appointment observer	03:18
15/12/2023	Meeting DLA, deliberation RESOR team	01:30
15/12/2023	Email Baker McKenzie regarding meeting DLA	00:12
15/12/2023	Study on list of WHOA topics Baker McKenzie	00:18
17/12/2023	Draft request for appointment observer	02:42
19/12/2023	Review list of topics Baker McKenzie	00:18
19/12/2023	Drafting request appointment observer, deliberations GH and KH	01:24
03/01/2024	Deliberation GH regarding WHOA stay and observer	00:12
03/01/2024	Drafting petition appointment observer	03:12
04/01/2024	Drafting petition appointment observer	02:54
05/01/2024	Draft petition appointment observer	02:24
05/01/2024	Review petition appointment observer, deliberation KH, GH	01:06
08/01/2024	Call Riveron and wrap up KH and MV	01:00
08/01/2024	Study US motion JIN guidelines, research JIN guidelines and modalities in WHOA, deliberation KH	02:18
08/01/2024	Amend petition for appointment observer	00:36
09/01/2024	Amending petition for appointment observer	02:48
09/01/2024	Amend petition appointment observer, deliberation KH	02:12

09/01/2024	Processing comments on petition observer, provide machine translation	01:00
10/01/2024	Review comments M. Bloom and amend petition observer	01:12
10/01/2024	Amending petition for observer	00:54
10/01/2024	Amend petition for observer, collect appendices	02:24
10/01/2024	Discuss KH and GH re petition preliminary questions liquidation WHOA	00:24
10/01/2024	Review letter potential observer, email to team	00:24
11/01/2024	Review redline amended first day declaration, draft appendix to the observer petition re financing Mercon BV	01:42
11/01/2024	Emails Baker McKenzie re petition observer	00:12
11/01/2024	Deliberation GH and email re information on financing	00:12
11/01/2024	Review input KH on petition observer	00:24
12/01/2024	Deliberation KH/GH on petitions liquidation WHOA and JIN Guidelines	00:30
12/01/2024	Draft petition liquidation WHOA	01:18
12/01/2024	Study JIN order US court, draft petition JIN Guidelines, call KH/MV	03:42
12/01/2024	Deliberation GH file management	00:12
13/01/2024	Team deliberations JIN guidelines petition	00:42
15/01/2024	Amending petition observer, collect appendices	02:12
15/01/2024	Drafting petition JIN Guidelines	02:12
15/01/2024	Riveron weekly call incl wrap up with team	00:54
16/01/2024	Final review petition observer	00:18
16/01/2024	Draft petition JIN Guidelines	06:06
17/01/2024	Draft petition JIN guidelines	03:18
18/01/2024	Draft petition JIN Guidelines	01:54
18/01/2024	Process input MV on JIN petition, generating English translation	01:12
19/01/2024	Deliberation GH re liquidation WHOA	00:18
19/01/2024	Amending petition JIN guidelines, deliberation KH	01:00
22/01/2024	Weekly update call Riveron	00:06
23/01/2024	Amending petition JIN guidelines according to comments Riveron, collecting appendices	00:54
24/01/2024	Quick scan comments Rabobank on observer petition, liaise with KH	00:18
24/01/2024	Amend petition observer according to markup Rabo, providing translation for client, research re costs observer, email to RESOR team	01:18
25/01/2024	Emails on 13 week cash flow forecast, input Rabo to observer petition	00:12

25/01/2024	Finalizing observer petition	01:12
25/01/2024	Finalizing two petitions and appendices, review 13 week cash flow forecast, e-mail to team	01:54
26/01/2024	Deliberation cash flow KH/GH	00:06
05/02/2024	Preparation court hearing, call to court, information translator	00:42
05/02/2024	Correspondence re observer request	00:12
05/02/2024	Riveron update call	00:24
05/02/2024	Review European coffee contracts with customer, deliberation KH	00:12
05/02/2024	Call procedural alignment Baker McKenzie and Riveron	01:30
06/02/2024	Pleading notes hearing	02:42
06/02/2024	Deliberation KH re inviting creditors to hearing	00:12
07/02/2024	Pleading notes hearing	03:24
08/02/2024	Translate petitions, email to counsel FMO re petitions and hearing	00:18
08/02/2024	Drafting and circulating invitation to hearing	00:24
09/02/2024	Deliberation KH and MV preparation hearing	00:12
09/02/2024	Amend and translate pleading notes	00:18
09/02/2024	List of attendees court hearing	00:24
09/02/2024	Pleading notes	00:18
09/02/2024	Review statement Rabobank	00:18
09/02/2024	Review draft petition preliminary questions	00:42
09/02/2024	Email DLA counsel Rabobank	00:12
12/02/2024	Prepare hearing, review filed petitions and pleading notes	00:42
12/02/2024	Riveron and Baker McKenzie update call	00:36
13/02/2024	Email to court re pleading notes	00:06
13/02/2024	Research on employee claims under WHOA	01:12
13/02/2024	Hearing incl. wrap up call Baker McKenzie and discussions team	02:06
13/02/2024	Prepare hearing, discuss MV and KH	02:18
14/02/2024	Research on employee claims under WHOA, email to team	01:18
14/02/2024	Call client and Jan Padberg re annual accounts	00:30
20/02/2024	Weekly update call	00:24
20/02/2024	Sending documents to observer	00:12
20/02/2024	Deliberation GH regarding progress, checklist	00:18
21/02/2024	Call KH re Vietnam memo	00:12
21/02/2024	Review information on Vietnam sale, amend memorandum, email to team	01:42
21/02/2024	Phone call Amsterdam and The Hague court re publication, email to client	00:24

22/02/2024	Drafting action list, email GH	00:42
22/02/2024	Circulating action list, study SME memo	00:36
26/02/2024	Call preparing Director Mercon B.V. for call observer	01:00
26/02/2024	Call with observer/Baker McKenzie/Riveron incl discussing next steps RESOR team	01:06
27/02/2024	Providing translation of court ruling	00:18
27/02/2024	Call with observer, discussing JIN guidelines decision with team	00:42
27/02/2024	Study decision of the court about JIN guidelines	00:12
27/02/2024	Register for Chapter 11 omnibus hearing	00:18
28/02/2024	Filing financing and security documents	00:24
28/02/2024	Attending Chapter 11 omnibus hearing	00:54
29/02/2024	Call KH omnibus hearing	00:06

Krijn Hoogenboezem

05/12/2023	Emails re Ch. 11 filing and CFC message, billing	01:00
06/12/2023	Update call SB re plan preparation	00:18
07/12/2023	Filing WHOA starting notification	01:00
07/12/2023	Mark Bloom re filings and JIN Guidelines	00:12
07/12/2023	John Dodd re DLA instructions Rabobank	00:06
07/12/2023	Mercon Coffee Corporation - Chapter 11 filing	00:18
07/12/2023	1st day motion Harve Light	01:00
08/12/2023	Chapter 11 news items	00:18
08/12/2023	Study documents Kroll online file	01:30
08/12/2023	John Dodd re document request	00:06
08/12/2023	Client email re informatoin moratoirum	00:24
08/12/2023	Emails DLA	00:12
08/12/2023	Emails re information gathering	00:30
08/12/2023	Call DLA	00:24
09/12/2023	Email MV re motion JIN Guidelines	00:06
09/12/2023	Rvw draft motion JIN Guidelines	00:12
10/12/2023	Study draft Motion JIN Guidelines, JIN Guidelines implementation and case law, interpretation Guidelines, US General Orders re the same	02:30
10/12/2023	Review draft memo re confirmation liquidation schemes, conditions	00:30
10/12/2023	Rvw new documents Kroll case site	00:06
10/12/2023	Draft Mercon issue list	01:24
10/12/2023	Update Baker McKenzie re WHOA observer candidates	00:12
10/12/2023	JIN Guidelines Motion and email Mark Bloom	00:36
10/12/2023	Paul Keenan re appointment observer	00:06

11/12/2023	Email Baker McKenzie re CFC bankruptcy petition	00:06
11/12/2023	Emails re CFC position, updates Chapter 11 process	00:12
11/12/2023	DLA re process meeting	00:06
11/12/2023	Update Mark Bloom re Rabobank position, hearing	00:06
11/12/2023	Email potential observer	00:06
11/12/2023	Call MV re progress	00:18
11/12/2023	Call Baker McKenzie Amsterdam	00:12
11/12/2023	Issue list	00:24
12/12/2023	Review amended Motion JIN Guidelines	00:18
12/12/2023	Study new filings case docket Kroll	01:00
12/12/2023	Preparing WHOA plan analysis, instructions DL and GH, analysis jurisprudence	01:30
12/12/2023	Client call and MV follow up	00:48
12/12/2023	Call lawyer CFC	00:18
12/12/2023	Call Kroll, Marc Broekema	00:12
12/12/2023	Baker McKenzie update re call CFC lawyer	00:12
12/12/2023	Emails re Brazil filing	00:12
12/12/2023	Updates potential observers	00:12
12/12/2023	Phone and email lawyer for CFC	00:12
12/12/2023	MV re issue list	00:06
13/12/2023	Mark Bloom re CFC update	00:06
13/12/2023	Brasil - copy starting notification	00:12
13/12/2023	Draft issue list WHOA	00:30
13/12/2023	Guillem re draft petitions	00:30
13/12/2023	Set out options re timing WHOA plan vs Chap 11 plan	01:00
13/12/2023	Prepare WHOA topics list for Baker McKenzie	01:48
14/12/2023	Draft WHOA list of topics for Baker McKenzie	02:12
14/12/2023	Notification requirements re petition appointment observer	00:30
15/12/2023	Prep meeting Dutch Rabobank counsel DLA	00:30
15/12/2023	Meeting DLA, Rabobank counsel	01:18
15/12/2023	Chapter 11 orders	00:06
15/12/2023	Update email and follow up re DLA meeting	01:06
16/12/2023	Review Cash Collateral Interim Order	00:24
16/12/2023	Motion special counsel application and Declaration	00:36
17/12/2023	Call Mark Bloom re hedge statement in accounts	00:30
18/12/2023	Email Director Mercon B.V. notices	00:06
18/12/2023	Update call MV, next steps	00:48
18/12/2023	Drafting WHOA petitions	00:18
18/12/2023	Secured loans, collateral, bilateral facilities	00:30

18/12/2023	Liaise w/ MV re information gathering and strategy	00:24
18/12/2023	Liaise w/ Baker McKenzie re coordination	01:30
19/12/2023	Amend list of WHOA topics, internal comments, email Baker McKenzie	02:00
19/12/2023	Juan Pablo Ibarra email re CFC correspondence	00:06
19/12/2023	Dataroom access	00:06
20/12/2023	Email Mark Bloom re Chapter 11 benefits	00:06
20/12/2023	Revise draft petition Moratorium	00:36
21/12/2023	Options bespoke provision	00:12
21/12/2023	Review draft WHOA/bankruptcy comparison, response Mark Bloom	00:48
22/12/2023	Update MV re data room and further information, moratorium	00:30
22/12/2023	Emails DLA, Rabobank financing docs	00:12
22/12/2023	Email Mark Bloom re case specific arguments moratorium	00:18
22/12/2023	Call Mark Bloom re WHOA benefits	00:12
22/12/2023	Revise petition moratorium	01:00
22/12/2023	Kroll docket, appointment creditor committee	00:12
24/12/2023	Email John Dodd re Japanese customer	00:18
28/12/2023	Call Baker McKenzie re filing and information requirements	00:30
02/01/2024	Review Koll docket re filings/motions	00:18
02/01/2024	Recent Dutch case law re approval DIP loan	00:24
03/01/2024	Update call MV re progress and information	00:12
04/01/2024	Call GH re instructions petition moratorium	00:12
04/01/2024	Calls re filing petitions observer, moratorium, JIN guidelines, timing - Mark Bloom, AB, MV	01:00
04/01/2024	Prepare Riveron call	00:18
04/01/2024	Review draft declaration Mark Bloom for WHOA Proceeding petition	01:00
04/01/2024	Review court decision re payment operational costs, liquidity forecast	00:12
04/01/2024	Riveron email re information request	00:12
04/01/2024	Study Rabobank loan facility documents	01:00
07/01/2024	Draft petition appointment Observer	02:30
07/01/2024	Kroll Court docket new filings, creditor committee, amended declaration Harve Light	00:18
08/01/2024	Riveron call	01:00
08/01/2024	Calls potential observers	00:12
08/01/2024	Instructions DL re JIN Guidelines motion	00:18
09/01/2024	Comments petition Observer	00:18
09/01/2024	Team instructions re various petitions	00:30

09/01/2024	Call potential observers	00:18
09/01/2024	Update petition observer	01:00
09/01/2024	Review filing objection Chapter 11 creditor committee	00:12
09/01/2024	Review Riveron docs	00:30
10/01/2024	Rvw Rabobank Guarantors and security package	00:18
10/01/2024	Discuss petition preliminary questions liquidation WHOA, GH, DL	00:42
10/01/2024	Progress call Mark Bloom	00:12
10/01/2024	Revise draft petition observer, Rabobank draft, email DLA	01:00
10/01/2024	Amend draft petition observer	00:30
10/01/2024	Call potential observer	00:18
10/01/2024	Call DLA re draft petition observer	00:12
10/01/2024	Emails re Mercon B.V. Director	00:12
10/01/2024	Emails Baker McKenzie re potential request moratorium	00:12
10/01/2024	Emails re best interests of creditors test	00:18
10/01/2024	Riveron re draft petition observer	00:18
11/01/2024	Baker McKenzie input re petition observer	01:00
11/01/2024	Email John Dodd re costumer	00:24
11/01/2024	Riveron email re amendments petition	00:36
11/01/2024	Observer re fee proposal	00:06
11/01/2024	Call potential observer	00:12
11/01/2024	Call GH re description financials	00:18
11/01/2024	Organize exhibits observer petition	00:30
11/01/2024	Study JIN Guidelines order	00:24
11/01/2024	Review Chap 11 Kroll Court Docket	00:18
11/01/2024	Info on 2023 coffee market	00:42
11/01/2024	Client call, Riveron, Mercon B.V. Director	01:00
12/01/2024	Draft JIN Guidelines petition, protocol	00:42
12/01/2024	Instructions JIN Guidelines and Preliminary Request motions DL and GH	00:30
12/01/2024	Draft petition re preliminary questions	01:48
13/01/2024	JIN Guidelines protocol, order, markup, draft Dutch petition, liaise w/ MV	00:30
13/01/2024	Joint analysis JIN oredr, protocol, guidelines, Dutch petition, MV, DL, GH	00:42
13/01/2024	Draft petition preliminary questions requirements plan proposal	01:00
13/01/2024	Draft petition preliminary questions liquidation plan	01:24
14/01/2024	Review issue list	01:48
14/01/2024	Review Resor retention	00:12

14/01/2024	Markup issue list re class composition and distribution, unsecured creditors	01:12
15/01/2024	Discuss WHOA benefits analysis	00:24
15/01/2024	Markup Mercon WHOA issue list for Riveron	00:18
15/01/2024	Liquidation value analysis, SB	00:30
15/01/2024	Analysis liquidation plan structure and timing	01:00
15/01/2024	Riveron weekly call	00:42
15/01/2024	Instructions re petition interim questions	00:24
15/01/2024	Meeting Mercon B.V. Director	01:42
16/01/2024	Call Mark Bloom re US timing, class composition, applicable tests	00:48
16/01/2024	Call DLA	00:12
16/01/2024	Review amended draft observer petition for Rabobank	00:18
16/01/2024	Client email re Rabobank call, request for draft petition, update petition	00:24
16/01/2024	Rvw Mercon court docket Kroll	00:12
17/01/2024	Review insurance policies	00:30
17/01/2024	Client call re lender feedback	00:36
17/01/2024	Email Baker McKenzie and Riveron re cash flow forecast	00:18
17/01/2024	Email Mark Bloom re timing filings, cash flow forecast	00:18
17/01/2024	Call MV re Observer petition, Baker McKenzie call	00:12
17/01/2024	Draft JIN Guidelines motion	00:30
17/01/2024	Review draft petition JIN Guidelines, timing process	00:30
18/01/2024	Amend draft JIN Guidelines motion translation, email Mark Bloom	00:18
18/01/2024	Call MV re D&O policies	00:18
18/01/2024	Call IT Expert, follow-up email	00:24
18/01/2024	Baker Mckenzie call re Riveron findings	00:24
18/01/2024	Emails re collection AR	00:12
18/01/2024	Emails re annual accounts	00:06
18/01/2024	Rabobank lawyer call	00:36
18/01/2024	Instruction DL re JIN Guidelines request	00:06
18/01/2024	2023 annual accounts	00:12
18/01/2024	Study Riveron reports	00:24
19/01/2024	Review Mercon court docket (Kroll)	00:12
19/01/2024	Mark Bloom re declaration explanation Chapter 11 liquidation procedure	00:06
19/01/2024	Emails re markup JIN Guidelines WHOA petition, Baker McKenzie, Riveron, DLA	00:36
21/01/2024	Email IT expert re data retention	00:06

21/01/2024	Revise draft petition preliminary questions	00:54
22/01/2024	Markup draft petition preliminary questions	00:30
22/01/2024	Draft petition preliminary questions, review US decision Associates Commercial Corp. v. Rash	00:30
22/01/2024	Study Riveron reports	00:30
22/01/2024	Mark Bloom re concurrent filing observer and JIN guidelines petitions	00:06
22/01/2024	Mark Bloom re Resor motion	00:12
22/01/2024	DLA re ETA comments draft petitions	00:06
22/01/2024	Discuss Resor retention motion w/ Baker McKenzie	00:12
22/01/2024	Update call Riveron	00:06
23/01/2024	Review summary indications of interest	00:12
23/01/2024	Riveron comments JIN Guidelines motion	00:06
23/01/2024	Call DLA, Frank van de Wakker	00:12
23/01/2024	Call IT Expert	00:12
24/01/2024	Call Mercon B.V. Director	00:18
24/01/2024	Special counsel retention motion	00:12
24/01/2024	Review markup Rabobank petition observer, liaise w/ DL re amendments, translation, doc management	00:24
24/01/2024	Study court docket Kroll/Mercon, cash collateral reservation of rights, further motions	00:12
24/01/2024	Email Rabobank, client email re WHOA petitions	00:18
24/01/2024	Email Baker McKenzie re filing WHOA petitions	00:06
24/01/2024	Email clients, translation Rabobank markup petition observer	00:12
25/01/2024	Resor retention motion, email Baker McKenzie	00:06
25/01/2024	Rabo markup draft petition observer, 13-week CF, number of employees	00:18
25/01/2024	Amend petitions for Rabo comments	00:12
25/01/2024	Comments re cash flow forecast	00:48
27/01/2024	Final versions petitions and exhibits	01:18
27/01/2024	DLA update re draft petitions	00:12
27/01/2024	Revise petition interim questions Dutch procedural aspects	01:36
28/01/2024	Call Baker McKenzie and Riveron re customer purchases	00:48
28/01/2024	Markup WHOA issue list	00:12
29/01/2024	Markup WHOA issue list	00:18
29/01/2024	Weekly call Riveron	00:24
30/01/2024	Court re invitation Court	00:06
30/01/2024	Update call John Dodd re hearing	00:06
31/01/2024	Court docket, invite hearing	00:12

31/01/2024	Email DLA (Rabobank counsel) re hearing	00:06
31/01/2024	Mark Bloom, Paul Keenan re US creditor committee	00:12
31/01/2024	Paul Keenan re FMO	00:06
01/02/2024	Translation hearing observer	00:06
01/02/2024	Emails Cilfford Chance re FMO	00:12
01/02/2024	Email Mark Bloom re WHOA judges pool	00:06
01/02/2024	Update potential observers	00:06
01/02/2024	Study Reorg updates Paul Keenan	00:18
01/02/2024	Discuss court hearing, pleadings, translation	00:30
02/02/2024	Discuss draft valuation strategies re Mercon petition preliminary questions	00:48
02/02/2024	FMO call, Clifford Chance	00:30
02/02/2024	Amend draft petition preliminary questions	00:36
02/02/2024	Call MV re added value test, email Paul Keegan	00:30
02/02/2024	Emails re FMO	00:12
02/02/2024	Email Director Mercon B.V. re hearing	00:06
03/02/2024	Update Paul Keenan re FMO	00:12
04/02/2024	Resor retention application markup	00:30
04/02/2024	Revise draft petition preliminary questions	02:00
04/02/2024	Markup draft petition preliminary questions, translation, MV comments, email to clients	01:12
04/02/2024	Email Mark Bloom re wording retention order, GTs	00:18
05/02/2024	Weekly client call	00:24
05/02/2024	Riveron Baker McKenzie call	01:30
05/02/2024	Planning call MV re plan drafting	00:30
05/02/2024	Instructions re preparatin hearing, attendees, translation, pleadings, court docket	00:36
05/02/2024	Rvw European Coffee Contract, purchasers positions NL law	00:12
05/02/2024	Call Court re organization WHOA hearing, translation, invitations, collect emails	00:30
05/02/2024	Prep client call w/ MV, structure plan proposal	00:24
05/02/2024	Call Mercon B.V. Director re prep hearing	00:06
05/02/2024	Confirmation wording retention order application	00:06
06/02/2024	Contact list for Court hearing	00:12
06/02/2024	DLA (Rabobank) re hearing 13 Feb	00:12
06/02/2024	Outline draft WHOA Plan	00:24
07/02/2024	Call DLA re statement Rabobank	00:18
07/02/2024	Email Clifford Chance // FMO re hearing and statements	00:12
07/02/2024	Email invitations re court session teams, invitees	00:24

07/02/2024	Mark Bloom re invitations hearing	00:06
08/02/2024	Invitation court hearing	00:12
08/02/2024	Email Padberg re annual accounts	00:12
08/02/2024	Call MV re reply briefs petitions	00:24
08/02/2024	Resor Retention Order	00:12
09/02/2024	Call Mercon B.V. Director	00:42
09/02/2024	Prepare obsewrver/JIN Guidelines hearing	00:24
09/02/2024	Draft pleadings observer hearing	00:18
09/02/2024	Email HVG, Jan Padberg call	00:18
09/02/2024	Email Court re attendees hearing	00:12
09/02/2024	Mark Bloom re JIN hearing	00:06
10/02/2024	Review JIN Guidelines	00:30
11/02/2024	Email Mark Bloom re Protocol definitions	00:12
11/02/2024	Rabobank filing	00:18
11/02/2024	Review US Filings, Kroll Mercon docket	00:12
11/02/2024	Markup Mark Bloom re analysis added value proceedings, email Mark Bloom	00:36
12/02/2024	Review petitions, prep hearing	00:36
12/02/2024	Review case file re WHOA motions	00:30
12/02/2024	Update email potential Observer	00:06
12/02/2024	Email DLA re hearing	00:06
12/02/2024	Riveron and Baker McKenzie call	00:36
12/02/2024	Liaise w/ MV re employee claims	00:18
13/02/2024	WHOA hearing and follow up	02:18
13/02/2024	Prepare questions JIN Guidelines	01:00
13/02/2024	Translations interpreter	00:06
13/02/2024	Email court re structure chart	00:06
13/02/2024	Email Ibarra re annual accounts	00:06
13/02/2024	Email Baker McKenzie re Chapter 11 filing Mercon BV, prepare WHOA hearing	00:12
13/02/2024	Email Mark Bloom, call MV	00:12
14/02/2024	Rvw analysis employee rights, emails MV	00:30
14/02/2024	Call Observer	00:06
14/02/2024	Client call re annual accounts	00:30
14/02/2024	Baker McKenzie call re plan alignment	01:00
15/02/2024	Call Observer	00:18
15/02/2024	Observer re UBO's	00:06
15/02/2024	UBO emails observer	00:12
15/02/2024	Email Baker McKenzie re Vietnam sale, liaise w/ MV	00:18

15/02/2024	Input re Riveron budget	00:06
16/02/2024	John Dodd re info intercompany receivable	00:18
16/02/2024	Email John Dodd re release intercompany claim	00:18
16/02/2024	Federico re receivables pledge	00:06
16/02/2024	Meeting Observer	01:30
16/02/2024	Baker McKenzie call re intercompany receivables	00:48
18/02/2024	Mark Bloom re Vietnam deal	00:06
18/02/2024	Mercon B.V Director re preparatory call	00:06
18/02/2024	Email Eric Cronander re meeting Observer	00:12
18/02/2024	Draft memo re Vietnam transaction	00:36
18/02/2024	Payment interpreter hearing	00:06
19/02/2024	Email Observer w/ attachments	00:06
20/02/2024	and.green claim re Argo, subordination agreement	00:12
20/02/2024	Email John Dodd re Kroll	00:12
20/02/2024	Email re action plan and budget observer	00:18
20/02/2024	Review analysis pledge Vietnam receivable	00:06
20/02/2024	Weekly call	00:24
21/02/2024	Email Observer re budget and other queries	00:12
21/02/2024	Baker McKenzie re Vietnam memo Observer	00:06
21/02/2024	Riveron email re Observer	00:06
21/02/2024	Baker McKenzie re withdrawal PoAs	00:06
21/02/2024	Email DL re Vietnam memo	00:18
21/02/2024	Docs re outline Plan	00:06
21/02/2024	Check online information WHOA decision	00:06
21/02/2024	JD Peet news items re coffee hedge losses	00:12
21/02/2024	Correspondence re valuation relevant alternative	00:12
22/02/2024	Confirmation signing withdrawal PoA	00:06
22/02/2024	Call Riveron/Baker McKenzie re Plan preparation	00:30
23/02/2024	Reminder Observer re call Harve Light and requested information, response Observer	00:12
25/02/2024	Vietnam memo and emails	01:00
25/02/2024	Confirmation Vietnam receivable	00:06
25/02/2024	Rvw imput re facts first day motion	00:18
26/02/2024	Review Kroll docket, cash collateral motions etc.	00:18
26/02/2024	Call Mercon B.V. Directors	00:12
26/02/2024	Baker McKenzie Amsterdam re pledge intercompany claim	00:06
26/02/2024	Introduction call Observer, added value analysis	01:18
26/02/2024	Call Riveron, central management, Director Mercon B.V.	01:06
27/02/2024	Call Observer	00:42

27/02/2024	Emails re Observer information request	00:30
27/02/2024	JIN Guidelines decision	00:30
28/02/2024	Review minutes BoD	00:12
28/02/2024	Review Mercon Board resolutions	00:12
28/02/2024	Mercon BV 2023 annual accounts, additional requirements re auditor statement	00:18
28/02/2024	Board minutes	00:06
28/02/2024	Financial information to Observer, liquidation values	00:24
28/02/2024	Discuss plan preparation w/ SB	00:30
28/02/2024	Riveron call re liquidation analysis, creditor list	00:36
29/02/2024	Emails Observer re board resolutions and liquidation analysis	00:12
29/02/2024	Emails re Observer weekly update calls	00:06
29/02/2024	Update call re Omnibus hearing	00:18
29/02/2024	Call Mark Bloom re JIN	00:12
29/02/2024	Call Mercon B.V. Director	00:24

Sebastiaan W. van den Berg

06/12/2023	Various deliberations KH, emails	00:18
06/12/2023	Study internal memo re liquidation plan	00:12
07/12/2023	Study Ch 11 filing, misc. correspondence	00:12
08/12/2023	Study received emails, deliberations KH re interest, research re interest, deliberations KH re call DLA	00:36
13/12/2023	Deliberations KH re sequence of WHOA-steps/content, email with steps/sequence of WHOA steps	00:42
13/12/2023	Deliberations KH, chapter 11 docs	00:12
13/12/2023	Review written advice KH and input KH, MV	00:30
14/12/2023	Deliberations KH re written advice	00:30
14/12/2023	Study written advice, var. WHOA research, deliberations KH	00:30
15/12/2023	Deliberations MV	00:18
15/12/2023	Preparation and meeting DLA, deliberations team	01:30
15/12/2023	Study emails received	00:30
18/12/2023	Deliberations MV	00:18
19/12/2023	Review amended WHOA memo	00:12
09/01/2024	Review draft request for appointment of observer, WHOA research, comments to draft	01:24
14/01/2024	Review and amendments re WHOA memo, deliberations team	00:30
05/02/2024	Review aspect request and email team	00:30
05/02/2024	Review draft petition, deliberations GH	00:30
06/02/2024	Deliberations KH	00:12
06/02/2024	Quick scan received emails, deliberations KH	00:18

08/02/2024	Study statement Rabobank	00:12
09/02/2024	Review draft, misc. correspondence, deliberations MV	00:18
28/02/2024	Deliberations KH	00:18
 Michael M. Veder		
06/12/2023	Review checklist moratorium	00:06
06/12/2023	Review memo liquidation WHOA	00:18
07/12/2023	Chapter 11 filings and first day motions	00:30
08/12/2023	Miscellaneous emails Baker McKenzie re Chapter 11 filing	00:06
10/12/2023	Review draft motion JIN guidelines; study JIN guidelines and modalities; study relevant case law; emails KH re JIN guidelines motion	02:30
11/12/2023	Call KH re progress	00:48
12/12/2023	Call KH re issue list	00:06
12/12/2023	Call Baker Mckenzie and KH follow up	00:48
14/12/2023	Review and comments drafts of WHOA issue list	00:48
14/12/2023	Calls KH re WHOA issue list	00:24
15/12/2023	Preparation and meeting DLA (counsel Rabobank)	01:30
15/12/2023	Deliberations SB	00:18
18/12/2023	Call Baker McKenzie, call Mark Bloom, calls KH (all relating to alignment of Ch 11 and WHOA, alleged financial irregularities and required documents for WHOA filing)	03:00
19/12/2023	Review amended draft WHOA issue list, call KH	00:12
03/01/2024	Call KH re email Mark Bloom and Riveron	00:12
04/01/2024	Call KH re options WHOA - observer, moratorium	00:12
05/01/2024	Call KH re strategy in WHOA concerning request for observer, moratorium and JIN guidelines	00:18
08/01/2024	Riveron call	01:00
08/01/2024	Calls KH	00:24
09/01/2024	Call KH	00:12
10/01/2024	Call KH	00:12
11/01/2024	Call KH; update client call, Riveron, Director Mercon B.V.	01:30
12/01/2024	Call KH re JIN	00:12
13/01/2024	Team deliberations re JIN Guidelines, Protocol	00:42
13/01/2024	Review JIN order and protocol US, call KH, emails DL	01:00
15/01/2024	Meeting with Mercon B.V. Director	01:42
15/01/2024	Weekly Riveron call + wrap up with team	00:54
17/01/2024	Calls KH re observer petition, Baker McKenzie call	00:30
18/01/2024	Call Baker McKenzie re Riveron findings and prep for Rabo lawyers call	00:24

18/01/2024	Rabo lawyers call	00:36
18/01/2024	Review Riveron reports	00:24
18/01/2024	Calls KH re Riveron reports and D&O policies	00:30
18/01/2024	Review draft motion re JIN guidelines, comments	01:30
19/01/2024	Call KH	00:18
22/01/2024	IOIs review	00:06
23/01/2024	Call KH	00:12
25/01/2024	Call KH	00:48
26/01/2024	Call KH	00:06
28/01/2024	Call Baker McKenzie and Riveron re customer purchases - call Baker and Riveron re Ahold purchases	00:48
28/01/2024	Call KH re customer purchases - call KH re customer purchases - call KH re AHOLD purchases	00:24
02/02/2024	FMO call (Clifford Chance)	00:30
02/02/2024	Call KH re added value test WHOA plan	00:30
04/02/2024	Review draft request to court re alignment of plans and sanctioning issues	00:48
05/02/2024	Riveron/Baker McKenzie call re procedural alignment WHOA and CH 11	01:30
05/02/2024	Weekly update call Riveron	00:24
05/02/2024	Calls KH re plan structure drafting/alignment, coffee contracts, prep client call	00:54
08/02/2024	Review draft brief Rabobank	00:12
08/02/2024	Call KH re reply briefs petitions	00:24
09/02/2024	Review draft pleading notes, deliberation DL	00:24
09/02/2024	Deliberation KH and DL (prep hearing)	00:12
12/02/2024	Update call Riveron and Baker McKenzie	00:36
12/02/2024	Deliberation KH re employee claims	00:18
13/02/2024	WHOA hearing, follow up with Baker McKenzie and team	02:06
13/02/2024	Call Mark Bloom re hearing and court-to-court cooperation	00:48
14/02/2024	Call Baker McKenzie re plan alignment	01:00
15/02/2024	Call KH re Vietnam sale	00:12
16/02/2024	Meeting with Observer	01:30
16/02/2024	Call Baker McKenzie re intercompany receivables	00:48
20/02/2024	Weekly update call Riveron and Baker McKenzie	00:24
23/02/2024	Update call KH	00:06
26/02/2024	Call Riveron, management Mercon, Director Mercon B.V.	01:06
26/02/2024	Introduction call Observer, added value analysis	01:18

Niek Strohmaier

18/12/2023	Research options bespoke provisions	05:06
19/12/2023	Memo options bespoke provisions	02:06
03/01/2024	Memo options bespoke provisions	03:00
04/01/2024	Memo options bespoke provisions	02:12
05/01/2024	Memo options bespoke provisions	03:00

Total 434:48

LAWYER	TOTAL TIME	RATE
Guillem P. van Hooft (GH)	116:12 EUR	475.00 EUR
Dores van de Loo (DL)	105:12 EUR	300.00 EUR
Krijn Hoogenboezem (KH)	144:48 EUR	750.00 EUR
Sebastiaan W. van den Berg (SB)	10:42 EUR	750.00 EUR
Michael M. Veder (MV)	42:30 EUR	750.00 EUR
Niek Strohmaier (NS)	15:24 EUR	200.00 EUR

DEPOSIT: 20240224

Disbursements

DATE	DESCRIPTION	AMOUNT
31/12/2023	Chamber of Commerce information	11.05
31/01/2024	Chamber of Commerce information	11.75
05/02/2024	LDCR court fees january	1,376.00
06/02/2024	Klaver Courier to court 29-01	21.00
16/02/2024	Burrough2 interpreter WHOA zitting	950.00

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Krijn Hoogenboezem

Advocaat

T +31 20 570 9048
M +31 6 2182 33 34
E krijn.hoogenboezem@resor.nl

DATE 11 April 2024
FILE 222344
INVOICE NUMBER 20240273
SUBJECT Mercon / advice restructuring (EN)

INVOICE

Fees	€	107,930.00
		<hr/>
Subtotal	€	107,930.00
TAX 21.00% over € 107,930.00	€	22,665.30
		<hr/>
Total	€	130,595.30

Approximate equivalent of total fees invoiced in USD, as per exchange rate date of invoice

([https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rat
es/html/index.en.html](https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html))

USD 140,115.70

Kindly pay the amount due within 14 days on our bank account NL07 RABO 0154 5439
18 (BIC: RABONL2U). Our VAT number is NL821638828B01.

ATTACHMENT TO INVOICE : 20240273

DATE	DESCRIPTION OF THE ACTIVITIES	HOURS
	Dores van de Loo	
01/03/2024	Meeting Observer liquidation analysis + preparation	01:12
05/03/2024	Call Baker McKenzie re JIN Protocol	00:36
05/03/2024	Email to client re information Observer	00:18
05/03/2024	Sending files to Observer	00:24
05/03/2024	Review amendments to JIN Protocol, discuss KH	00:54
06/03/2024	Weekly update call Observer	00:24
06/03/2024	Review input MV, amend JIN Protocol	00:30
06/03/2024	Review and amend JIN Protocol	01:12
06/03/2024	Emails re information request WHOA Observer	00:36
06/03/2024	Email Ahold, providing translation to client	00:18
07/03/2024	Amend JIN Protocol, call KH, email to Baker McKenzie	00:36
07/03/2024	Internal email JIN Protocol	00:12
07/03/2024	Emails customer	00:12
08/03/2024	Review comments Baker McKenzie JIN Protocol, amend Protocol	00:48
08/03/2024	Meeting Observer and Mercon B.V. Director	02:30
08/03/2024	Prepare JIN Protocol for Observer, send to Observer	00:24
08/03/2024	Deliberation KH/LK regarding next steps and WHOA plan	00:12
12/03/2024	Call with Observer	00:36
14/03/2024	Deliberation KH about Protocol, email to Baker McKenzie	00:18
14/03/2024	Call with Observer, Riveron and Baker McKenzie	00:30
14/03/2024	Team deliberation MV/KH about WHOA plan, Vietnam sale, security agreements	00:42
15/03/2024	Emails re JIN Protocol and annual accounts	00:12
18/03/2024	Drafting petition JIN Protocol	01:42
18/03/2024	Team meeting about plan preparation	01:06
18/03/2024	Call Baker McKenzie and Riveron	01:12
19/03/2024	Drafting petition JIN Protocol	03:24
19/03/2024	Amend petition JIN Protocol, provide translation, email to Baker McKenzie	00:42
20/03/2024	Weekly Observer call	00:42
20/03/2024	Prepare filing and amending JIN Protocol petition, emails to FMO, Rabo and Observer	02:12
21/03/2024	Call M Scofield re SME's	00:18

21/03/2024	Correspondence re customer issues, bar date motion, Agro SH resolution	00:18
25/03/2024	Weekly update call Riveron	00:36
25/03/2024	Correspondence re Vietnam sale	00:12
25/03/2024	Email lawyer FMO	00:06
26/03/2024	Email to Baker McKenzie, discuss KH about Protocol	00:18
27/03/2024	Weekly Observer call	00:30
27/03/2024	Amending JIN Protocol petition, prepare filing	01:06
27/03/2024	Call Baker McKenzie re plan alignment	01:06
28/03/2024	Filing JIN Protocol petition, deliberation KH	01:42
29/03/2024	Amend Protocol with comments Dutch court, phone call KH, email to Observer	01:18

Krijn Hoogenboezem

01/03/2024	Meeting Observer	01:00
01/03/2024	Confirmation Court re Observer budget	00:06
01/03/2024	Prepare meeting Observer re liquidation analysis	00:12
03/03/2024	Emails re creditor lists	00:06
04/03/2024	Director Mercon BV re customer letter	00:12
04/03/2024	LK re progress	00:12
04/03/2024	Email Baker McKenzie Amsterdam re disclosed pledge	00:06
04/03/2024	Emails re Protocol	00:06
04/03/2024	Email Baker McKenzie re protocol	00:06
04/03/2024	Email Baker McKenzie re JIN Protocol amendments	00:18
04/03/2024	Call w/ Director Mercon BV re creditorlist / SMEs	01:36
04/03/2024	Call Director Mercon BV re creditor list	00:18
04/03/2024	Call MV	00:24
04/03/2024	Markup JIN Guidelines motion	00:24
05/03/2024	Markup MV re Protocol	00:06
05/03/2024	Revise markup JIN Protocol, comments Baker McKenzie	00:18
05/03/2024	Amend JIN protocol	00:36
05/03/2024	Call Baker McKenzie re JIN Protocol, follow up w/ MV and DL, further review	00:48
05/03/2024	Emails re Ethiopia proxy	00:18
05/03/2024	Email Director Mercon BV re meeting Observer	00:06
05/03/2024	Demand letter Banco Safra	00:06
05/03/2024	Provision docs Observer	00:18
05/03/2024	Email Observer re meeting Director Mercon BV	00:06
06/03/2024	Email re Annex VII SA	00:06
06/03/2024	Email Baker McKenzie US re customer setoff	00:24

06/03/2024	Email Rieron re financial institution guarantees	00:06
06/03/2024	Email Dutch counsel customer	00:06
06/03/2024	Update Observer re withdrawal PoAs	00:06
06/03/2024	Call LK re customer setoff	00:12
06/03/2024	Call Dutch counsel customer	00:06
06/03/2024	Call counsel FMO	00:18
06/03/2024	Comments MV re JIN Protocol	00:06
06/03/2024	Draft markup JIN Protocol	00:12
06/03/2024	Docs Banco Safra	00:12
06/03/2024	Rvw amended creditor list, lender decks, emails Observer	00:30
08/03/2024	Observer re amended JIN Protocol	00:06
08/03/2024	Meeting Observer/Director Mercon BV	02:30
08/03/2024	Observer re invoices	00:06
09/03/2024	Customer emails Director Mercon BV	00:12
11/03/2024	Revise Protocol	00:12
12/03/2024	Conference call Observer	00:36
12/03/2024	Letter customer	00:06
12/03/2024	Email Baker McKenzie Amsterdam re pledge	00:06
13/03/2024	Email Baker McKenzie re Observer meeting, Protocol	00:24
13/03/2024	Observer invoice	00:06
13/03/2024	Email backup	00:06
13/03/2024	Study Kroll/Mercon docket	00:12
13/03/2024	Rvw Riveron overview inventory, email Observer	00:12
13/03/2024	Call Dutch lawyer customer	00:12
14/03/2024	Calls Baker McKenzie, MV, DL re plan drafting and timelines	00:18
14/03/2024	Call MV re timing plan drafting	00:06
14/03/2024	Liaise w/ DL, finalize Protocol markup	00:12
14/03/2024	Rvw questionnaire Observer	00:12
14/03/2024	Rvw collateral, emails Baker McKenzie Amsterdam, MD, DL	00:42
14/03/2024	Observer / Riveron call	00:30
15/03/2024	Draft email Baker McKenzie re plan preparation	00:48
15/03/2024	Draft petition Revised Protocol JIN Guidelines	01:00
18/03/2024	Call Mercon BV director	00:18
18/03/2024	Team meeting re plan preparation	01:06
18/03/2024	Call Baker McKenzie and Riveron	01:12
18/03/2024	Riveron re creditor list	00:06
18/03/2024	Riveron re SME creditors	00:06
18/03/2024	Baker McKenzie re GRR	00:06
19/03/2024	Prep email Baker McKenzie	00:24

19/03/2024	Email Mercon US re IT	00:06
19/03/2024	Contingency planning, MV	01:12
19/03/2024	Draft JIN Guidelines WHOA petition	00:18
20/03/2024	Rvw liquidation plan precedents	00:12
20/03/2024	Motion bar date, WHOA compliance	00:18
20/03/2024	Bar date issues, suspension of payments option	00:42
20/03/2024	Call Baker McKenzie re timing	00:24
20/03/2024	Weekly Observer call	00:42
20/03/2024	Instructions re expedited hearing	00:12
20/03/2024	Liaise w/ LK re claims bar date	00:12
20/03/2024	Email Dutch customer lawyer re setoff	00:06
20/03/2024	Professional fees motion	00:12
20/03/2024	Baker McKenzie re Reorg report	00:06
20/03/2024	Emails lawyers FMO, Rabobank re JIN guidelines expedited hearing	00:12
20/03/2024	Email re Dutch law analysis bar date	00:24
21/03/2024	DLA / Rabobank re confirmation JIN	00:06
21/03/2024	Baker McKenzie re call collateral	00:06
21/03/2024	Emails re customer netting	00:06
21/03/2024	Call lawyer Common Fund	00:12
21/03/2024	Rabobank historical positions, emails Riveron, Observer	00:06
21/03/2024	Email director Mercon BV re Agro Int'l	00:06
21/03/2024	Observer request re Sunloved docs	00:18
21/03/2024	Emails re customer setoff	00:12
21/03/2024	Riveron re Bar date and creditor list	00:06
21/03/2024	Call Riveron, re SMEs	00:18
21/03/2024	Rvw US example liquidation plans	00:18
21/03/2024	Rvw Riveron engagement letter etc.	00:12
22/03/2024	Wessels article JIN	00:06
22/03/2024	Study Mocha shareholders' resolution, email Baker McKenzie, emails re transaction docs	00:30
22/03/2024	Review Vietnam draft SPA, emails re the same	00:54
22/03/2024	Baker McKenzie call re intercompany receivables	00:54
22/03/2024	Call Observer re Vietnam sale	00:12
22/03/2024	Reminder Clifford / FMO	00:06
22/03/2024	Emails re Observer call collateral	00:06
22/03/2024	Emails Baker McKenzie re Vietnam sale, liaison w/ LK, MV	01:06
22/03/2024	Emails re Rabobank pledge	01:18

24/03/2024	Emails re Vietnam sale, Baker McKenzie, Mercon BV director, Observer, review pledge notice and pledge deed	01:00
25/03/2024	Email Observer re information requests	00:06
25/03/2024	Emails re JIN protocol US	00:06
25/03/2024	Director Mercon BV re Vietnam transaction	00:06
25/03/2024	Email Baker McKenzie re timing plan drafting, employees	00:24
25/03/2024	Call Observer re Vietnam sale	00:18
25/03/2024	Riveron and Baker McKenzie weekly call	00:36
25/03/2024	Strategy meeting plan preparation and contingency, LK, MV	01:18
25/03/2024	Customer termination letter	00:06
25/03/2024	Review lenders periodic updates Riveron	00:06
26/03/2024	Resor team discussion re draft Chapter 11 plan, LK, GH, MV	00:36
26/03/2024	Study draft Chapter 11 Plan	01:12
26/03/2024	Call MV re draft Chapter 11 plan	00:18
26/03/2024	Emails Mercon BV director re customer contracts	00:06
26/03/2024	Confirmation re EY request UBO	00:06
26/03/2024	Emails Baker McKenzie re quires Chapter 11 plan	00:06
27/03/2024	Email observer re customer letter	00:12
27/03/2024	Observer re information requests, Riveron responses	00:30
27/03/2024	Baker McKenzie re JIN Motion US	00:06
27/03/2024	Instructions GH re plan memo	00:12
27/03/2024	Call MV re plan drafting	00:12
27/03/2024	Call director Mercon BV, CLO re customer contracts	00:24
27/03/2024	LK re SME analysis	00:18
27/03/2024	Baker McKenzie call re plan drafting	01:06
28/03/2024	Update LK re liquidation proceeds	00:12
28/03/2024	Call Baker McKenzie re draft Chapter 11 plan	01:06
28/03/2024	Rvw draft Plan WHOA perspective, liaise w/ LK	00:36
28/03/2024	Rvw US JIN Motion	00:18
28/03/2024	Issue list Chapter 11 Plan	00:18
28/03/2024	Brazil proceedings PoA Mercon BV	00:06
28/03/2024	Check final draft JIN Guidelines application Dutch Court	00:12
28/03/2024	Discuss employee issue, LK, MV	00:24
29/03/2024	Call Mercon BV director re employees	00:18
29/03/2024	Review criteria employee WHOA exception	00:24
29/03/2024	Markup JIN Protocol Court comments	00:12
29/03/2024	Draft letter customer re setoff, strategy	00:18
29/03/2024	Markup Baker McKenzie re revised Protocol	00:06
29/03/2024	Call Riveron, Baker McKenzie re employees	01:06

Michael M. Veder

01/03/2024	Update call KH	00:30
04/03/2024	Call KH	00:24
05/03/2024	Call Baker McKenzie re protocol, follow up (KH/DL)	00:42
05/03/2024	Review amended protocol, emails re protocol, review amendments Baker McKenzie, call KH re protocol	00:36
06/03/2024	Review amended protocol, emails	00:24
08/03/2024	Update call KH	00:12
11/03/2024	Weekly update call Baker McKenzie/Riveron, follow up call KH	00:42
12/03/2024	Call Observer	00:36
14/03/2024	Call Observer. Baker McKenzie, Riveron	00:30
14/03/2024	Team call re Vietnam sale, alignment Ch 11 and WHOA, Observer, security agreements	00:42
14/03/2024	Call KH re timing plan, plan drafting, alignment	00:12
15/03/2024	Review draft email and call KH re plan preparation	00:12
18/03/2024	Call Baker McKenzie and Riveron	01:12
18/03/2024	Calls KH re alignment Ch 11 and WHOA	00:24
19/03/2024	Contingency planning call KH	01:12
20/03/2024	Calls KH	00:18
20/03/2024	Weekly call Observer	00:42
22/03/2024	Call Baker McKenzie re security over intercompany receivables	00:54
22/03/2024	Call KH re intercompany receivables	00:18
25/03/2024	Meeting re strategy plan preparation and contingency planning (KH, LK)	01:18
25/03/2024	Weekly update call Riveron	00:36
25/03/2024	Call KH re email to Baker McKenzie team	00:12
26/03/2024	Call KH re draft CH 11 plan	00:18
26/03/2024	Review draft plan of liquidation, deliberation LK, deliberation team	03:00
27/03/2024	Call Baker Mckenzie team re draft plan of liquidation	01:06
27/03/2024	Call KH re plan drafting	00:12
27/03/2024	Weekly Observer call	00:30
28/03/2024	Call Baker McKenzie on draft Ch 11 plan and alignment with WHOA	01:06
28/03/2024	Call LK and KH on employee	00:24
28/03/2024	Review final motion re JIN guidelines and emails	00:18
29/03/2024	Call Riveron and Baker McKenzie re employees, JIN protocol, bar date	01:06
29/03/2024	Call KH re contingency planning	00:18

Guillem P. van Hooft

01/03/2024	Meeting Observer	01:00
01/03/2024	Review creditor list	00:18
06/03/2024	Weekly call Observer	00:24
06/03/2024	Deliberation KH next steps	00:06
07/03/2024	Review correspondence	00:06
11/03/2024	File management	00:12
18/03/2024	Internal deliberation regarding plan value and alignment of WHOA plan and Chapter 11	01:12
18/03/2024	Update call Baker McKenzie and Riveron	01:00
19/03/2024	Research for memo plan value	00:18
20/03/2024	Research on consequence confirmation of WHOA plan for left out creditors	01:00
20/03/2024	Review questions Observer	00:06
20/03/2024	Deliberation LK on plan alignment, plan value and next steps	01:24
20/03/2024	Deliberation on bar date motion with KH and SB, review bar date motion, research on effects bar date and WHOA	03:24
20/03/2024	Weekly update call Observer	00:36
21/03/2024	Review example CH11 plan	01:00
21/03/2024	Reviewing CH11 plans and drafting WHOA plan Mercon BV	01:24
22/03/2024	Memo for Observer on case law regarding plan value and distribution plan, file management	01:36
22/03/2024	Drafting WHOA Plan skeleton Mercon B.V.	01:06
25/03/2024	Review correspondence regarding inter company receivable Vietnam	00:06
25/03/2024	Memo on plan value and timing valuation for observer	03:00
25/03/2024	Deliberation LK on memo plan value observer	00:18
25/03/2024	Update call Riveron and Baker & McKenzie	00:30
26/03/2024	Memo plan value and review CH11 plan	03:00
26/03/2024	Review draft plan	01:48
26/03/2024	Deliberation on draft plan with LK, deliberation on draft plan with LK, MV and KH	01:00
27/03/2024	Drafting WHOA Plan Mercon B.V.	01:48
27/03/2024	Correspondence regarding filing of second JIN guidelines petition	00:06
27/03/2024	Deliberation KH issues waterfall liquidating trust	00:12
27/03/2024	Update call Observer	00:30
27/03/2024	Drafting WHOA plan	02:48
27/03/2024	Call Baker McKenzie regarding plan alignment	01:00

27/03/2024	Deliberation LK on WHOA plan	00:18
28/03/2024	Drafting WHOA plan	04:54
28/03/2024	Call Baker McKenzie on plan alignment	01:12
28/03/2024	Deliberation LK on WHOA plan	00:18
Lucas P. Kortmann		
05/03/2024	Deliberations and emails	00:18
06/03/2024	Various deliberations KH and DL, emails	00:30
08/03/2024	Meeting client and Observer	01:30
08/03/2024	Emails, deliberation team, study documents	01:00
11/03/2024	Emails and deliberations	00:30
12/03/2024	Reading materials	01:30
12/03/2024	Call Observer	00:36
12/03/2024	Call MV	00:18
12/03/2024	Call KH	00:06
14/03/2024	Deliberation team, emails, review doc	01:00
14/03/2024	Emails on Gaap	00:30
15/03/2024	Emails	00:18
18/03/2024	Call Riveron and Baker McKenzie	01:00
18/03/2024	Calls KH, MV, emails, draft docs	01:24
19/03/2024	Emails, deliberation KH, analysis options Dutch scheme	01:00
20/03/2024	Call Observer, review bar date issue	00:36
20/03/2024	Deliberation GH, KH, review documents CH11 and WHOA	01:30
20/03/2024	Calls MV	00:12
21/03/2024	Review memo liquidation plans Dutch scheme	01:24
21/03/2024	Emails	00:24
22/03/2024	New version memo liquidation plans	01:00
22/03/2024	Emails on security review	00:30
25/03/2024	Weekly update call Riveron	00:36
25/03/2024	Calls, strategy meeting, emails	02:00
26/03/2024	Call MV	01:00
26/03/2024	Review CH11 plan, deliberation MV, deliberation team	03:30
27/03/2024	Weekly Observer call	00:30
27/03/2024	Call GH , call Baker McKenzie, emails	01:30
27/03/2024	Various deliberations KH on draft ch 11 plan	00:18
28/03/2024	Deliberation KH, MV, GH on plan, liquidation proceeds, employee, review plan	02:00
28/03/2024	Call Baker McKenzie	01:06
28/03/2024	Emails re information requests Observer and board Mercon BV, email Baker McKenzie on plan issues	01:30

29/03/2024 Emails, deliberation on planning, call Baker McKenzie & Riveron 01:24

Sebastiaan W. van den Berg

20/03/2024 Deliberations KH, GH re bar date 00:30

Total 175:18

LAWYER	TOTAL TIME		RATE		TOTAL AMOUNT
Dores van de Loo (DL)	32:06	EUR	300.00	EUR	9,630.00
Krijn Hoogenboezem (KH)	50:06	EUR	750.00	EUR	37,575.00
Michael M. Veder (MV)	21:06	EUR	750.00	EUR	15,825.00
Guillem P. van Hooft (GH)	39:00	EUR	475.00	EUR	18,525.00
Lucas P. Kortmann (LK)	32:30	EUR	800.00	EUR	26,000.00
Sebastiaan W. van den Berg (SB)	00:30	EUR	750.00	EUR	375.00

RESOR

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34369248

Mercon B.V.
De Ruijterkade 142
1011AC Amsterdam

Krijn Hoogenboezem

Advocaat

T +31 20 570 9048
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E krijn.hoogenboezem@resor.nl

DATE 23 May 2024
FILE 222344
INVOICE NUMBER 20240451
SUBJECT Mercon / Advice restructuring

INVOICE

Fees	€	138,417.50
Disbursements High VAT	€	21.00
		<hr/>
Subtotal	€	138,438.50
TAX 21.00% over € 138,438.50	€	29,072.09
		<hr/>
Total	€	167,510.59

Approximate equivalent of total fees invoices in USD, as per exchange rate date of invoice
(https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html)

USD 181,815.99

Kindly pay the amount due within 14 days on our bank account NL07 RABO 0154 5439
18 (BIC: RABONL2U). Our VAT number is NL821638828B01.

ATTACHMENT TO INVOICE : 20240451

DATE	DESCRIPTION OF THE ACTIVITIES	HOURS
	Lucas P. Kortmann	
01/04/2024	Emails	00:12
02/04/2024	Weekly call Riveron / Baker Mckenzie	00:30
02/04/2024	Call MV deliberation alternative options	00:24
02/04/2024	Review memo Observer, deliberation KH and GH	01:00
02/04/2024	RESOR team meeting, deliberation GH on Chapter 11 plan input, deliberation CK on labour law, emails	01:30
03/04/2024	Various calls	00:30
03/04/2024	Observer call	00:24
03/04/2024	Draft Dutch amendments CH11 plan	03:00
03/04/2024	Finalising first round comments plan ch11	01:30
04/04/2024	Emails and advice Baker McKenzie, Observer	01:00
04/04/2024	Follow up calls MV	00:24
04/04/2024	Emails Baker McKenzie	00:18
04/04/2024	Call MV	00:18
05/04/2024	Emails re court decision protocol	00:18
05/04/2024	Calls MV	00:30
08/04/2024	Emails	00:18
09/04/2024	Teams call Baker McKenzie re Chapter 11 and WHOA	02:12
09/04/2024	Review revised plan Baker McKenzie	01:00
09/04/2024	Deliberation on options	00:30
10/04/2024	Preparation and meeting DLA	02:00
10/04/2024	Call Mark Bloom	00:30
10/04/2024	RESOR team deliberation plan	01:30
10/04/2024	Amending draft plan Chapter 11	02:00
10/04/2024	Weekly Observer call	00:48
10/04/2024	Team call post Observer call, emails Baker McKenzie, Observer, DLA re timing	01:30
10/04/2024	Emails Baker McKenzie and DLA	00:30
11/04/2024	Emails Observer, DLA re new draft plan, deliberation team	00:30
11/04/2024	Deliberation KH on filing topics WHOA	00:18
11/04/2024	Meeting Observer and post meeting DL and GH	03:00
11/04/2024	Call MV and KH on plan progress and alternatives	00:42

11/04/2024	Call KH	00:36
11/04/2024	Email Baker McKenzie re WHOA requirements and alternative	00:18
11/04/2024	Review and amend revised plan	02:00
11/04/2024	Emails Baker McKenzie re SME discussion Rabobank	00:18
12/04/2024	Emails Observer, Baker McKenzie re Chapter 11 plan	00:30
12/04/2024	Calls Dutch counsel Rabobank and MV	00:36
12/04/2024	Emails to and from Baker McKenzie	00:54
12/04/2024	Deliberation RESOR team on plan, emails KH	00:30
15/04/2024	RESOR team meeting on valuation	01:12
15/04/2024	Emails re valuation and plan status	01:00
16/04/2024	Liquidation analysis and review, meeting GH	02:00
16/04/2024	Calls re plan of liquidation, review	01:42
16/04/2024	Call Riveron and KH and prof MV	02:00
17/04/2024	Discussions DLA, RESOR team deliberation, review Chapter 11 and WHOA plan, emails	02:00
18/04/2024	Drafting Dutch plan, deliberation GH	02:00
19/04/2024	Emails and deliberation plan	00:36
22/04/2024	Plans and emails	01:00
23/04/2024	Call US counsel incl Rabobank and call MV, emails	01:30
24/04/2024	Emails and deliberations	00:42
25/04/2024	Observer call, emails Baker McKenzie	01:30
26/04/2024	Emails, calls and review plans	02:00
26/04/2024	Emails DLA	00:30

Guillem P. van Hooft

02/04/2024	Finalize memo on plan value Observer	00:48
02/04/2024	Drafting WHOA plan	01:30
02/04/2024	Deliberation LK, KH and DL on next steps, deliberation LK on CH11 plan input	01:00
02/04/2024	Drafting WHOA Plan, review CH11 plan, amend memo Observer plan value	03:00
02/04/2024	Update call Baker McKenzie and correspondence Observer	00:42
03/04/2024	Review Chapter 11 plan draft	02:00
03/04/2024	Translating memo plan value	00:06
03/04/2024	Translating memo plan value, review CH 11 plan	01:00
03/04/2024	Update call Observer	00:24
03/04/2024	Review comments KH on CH11 plan	00:12
05/04/2024	Drafting WHOA plan	00:36
08/04/2024	Deliberations KH and MV on WHOA plan and disclosure statement	00:18

08/04/2024	Deliberation KH on WHOA plan	00:06
08/04/2024	Drafting WHOA plan	03:12
08/04/2024	Update call Baker McKenzie and Riveron	01:06
09/04/2024	Deliberation DL on annexes WHOA plan	00:12
09/04/2024	Call Baker McKenzie on Chapter 11 plan, drafting WHOA plan, review Chapter 11 plan	04:00
10/04/2024	Meeting DLA Piper	01:18
10/04/2024	Deliberation on information request Observer, WHOA plan and disclosure statement	01:30
10/04/2024	Deliberation LK on subsidiaries Mercon B.V.	00:06
10/04/2024	Review disclosure statement	00:18
10/04/2024	Update call trustee, deliberation KH, MV and LK	01:18
10/04/2024	Deliberation LK next steps	00:06
11/04/2024	Review plan and disclosure statement, meeting observer	10:00
11/04/2024	Review correspondence Baker McKenzie	00:06
12/04/2024	Deliberation team RESOR classification and timing	00:18
12/04/2024	Review creditors list Mercon B.V., draft WHOA plan	00:30
12/04/2024	Deliberation KH alternative WHOA	00:12
12/04/2024	Review chapter 11 plan	00:12
15/04/2024	Deliberation RESOR team on liquidation analysis	01:12
15/04/2024	Review liquidation analysis, correspondence with Riveron and Baker McKenzie on liquidation analysis, drafting WHOA plan	04:36
15/04/2024	Correspondence Baker McKenzie and Riveron regarding valuation	00:18
16/04/2024	Review liquidation analysis	01:30
16/04/2024	Deliberation liquidation value Riveron, weekly update call, preparation call	02:00
16/04/2024	Review liquidation analysis, correspondence Riveron and Baker McKenzie	00:12
17/04/2024	Correspondence with DLA Piper on added value	00:06
18/04/2024	Deliberation LK on WHOA Plan	01:24
18/04/2024	Deliberation KH and LK on cash out unsecured	00:18
18/04/2024	Drafting WHOA plan	00:54
19/04/2024	Deliberation KH and DL on cash out unsecured	00:12
19/04/2024	Drafting WHOA plan	04:30
22/04/2024	Drafting WHOA plan, weekly call Riveron and Baker McKenzie	02:24
22/04/2024	Drafting WHOA Plan, correspondence Baker McKenzie	00:18
22/04/2024	Correspondence reaction Mark Bloom Baker McKenzie	00:06
22/04/2024	Correspondence KH on WHOA plan	00:06
22/04/2024	Deliberation KH on WHOA Plan, added value and classification	00:18

23/04/2024	Correspondence RESOR team	00:06
23/04/2024	Drafting WHOA plan	00:42
23/04/2024	Review amended Chapter 11 plan	01:54
23/04/2024	Deliberation LK	00:06
24/04/2024	Deliberation LK and DL timing CH11 and WHOA, WHOA Plan	00:24
26/04/2024	Review correspondence with Riveron	00:06
26/04/2024	Call LK and DL on added value plan	00:54

Krijn Hoogenboezem

02/04/2024	Call MV re outstanding issues	00:18
02/04/2024	Call Observer re collateral	00:24
02/04/2024	Call Observer re draft New Protocol	00:12
02/04/2024	Calls Observer, Baker McKenzie re final wording JIN Protocol	00:12
02/04/2024	Observer re Ch 11 Plan	00:06
02/04/2024	US treatment lease agreements	00:06
02/04/2024	Emails re corporate resolution, legalization	00:06
02/04/2024	Review lease agreement Amsterdam	00:06
02/04/2024	Update Protocol re Baker McKenzie Feedback and further comments	00:30
02/04/2024	Review memo for Observer re liquidation plan confirmation, revised drafts, bankruptcy scenario	01:00
02/04/2024	Rvw markup US JIN motion	00:06
02/04/2024	Final revised draft protocol for Observer	00:06
02/04/2024	Team meeting re next steps, Chapter 11 feedback	00:30
03/04/2024	Conf call Observer, Riveron, Baker McKenzie	00:24
03/04/2024	Review Chap 11 Plan markup	00:18
03/04/2024	Review Vietnam lease	00:06
03/04/2024	Reorg Mercon update	00:06
03/04/2024	Markup comments draft Ch 11 Plan	00:48
03/04/2024	Emails re intercompany pledge, notification docs	00:12
03/04/2024	Email Observer re Rabobank balances, Riveron information	00:12
03/04/2024	Email Observer re Riveron resolutions	00:12
03/04/2024	Email Baker McKenzie re intercompany receivables	00:12
03/04/2024	Harve Light re audits	00:06
03/04/2024	Call Lawyer German customer, Bergh Stoop Sanders	00:30
04/04/2024	Call Mercon BV director re customer claims	00:24
04/04/2024	Mercon BV director re outstanding issues	00:24
04/04/2024	Call DLA Frank van de Wakker	00:12
04/04/2024	Emails re Kroll introduction	00:06
04/04/2024	Email Chipman re draft response	00:06

04/04/2024	JIN Protocol wording	00:06
04/04/2024	Review application	00:12
04/04/2024	Emails Mercon BV director re Germany	00:06
04/04/2024	Robbert Webber re setoff	00:06
04/04/2024	Chase Observer for bar date text	00:06
04/04/2024	WHOA wording bar date notice	00:12
04/04/2024	Emails re DLA meeting	00:06
04/04/2024	Deliberations LK re interdependence plans and contingency	00:42
04/04/2024	Review Bar Date Order	00:06
04/04/2024	Review Develop claim	00:12
04/04/2024	Review coffee pledges	00:18
04/04/2024	Call Observer re collateral	00:42
05/04/2024	Mercon SME list	00:06
05/04/2024	Check JIN Protocol version approved Court	00:06
05/04/2024	Review collateral opinions	00:12
05/04/2024	Emails re JIN order Netherlands	00:06
05/04/2024	Observer re 2017 pledge notification	00:06
07/04/2024	Signing rep office Vietnam	00:06
08/04/2024	Emails re customer claims	00:06
08/04/2024	Progress WHOA Plan drafting, instructions	00:30
08/04/2024	US update Mark Bloom	00:06
08/04/2024	Emails re Mercon BV PoAs	00:06
08/04/2024	Draft agenda weekly call	00:18
08/04/2024	Michael Schofield re SME review	00:06
08/04/2024	Emails re Plan amendment, Mark Bloom	00:24
08/04/2024	Review decision Amsterdam Court re JIN Guidelines	00:06
08/04/2024	Weekly Riveron, Baker McKenzie call	01:06
09/04/2024	Review Vietnam assignments	00:18
09/04/2024	Rvw markup US Plan re Rabobank and UCC comments	00:30
09/04/2024	Study Mercon Disclosure Statement	00:30
09/04/2024	Emails re DLA meeting	00:12
09/04/2024	Compensation order	00:06
09/04/2024	Email Robbert Webber re customer claims	00:12
09/04/2024	Email re Harve Light re Vietnam PoA	00:12
09/04/2024	Update LK re Baker McKenzie call re Plan elements	00:12
09/04/2024	Call MV re Vietnam assignment	00:12
10/04/2024	Call Mercon BV director	00:12
10/04/2024	Emails HR re staff release	00:06
10/04/2024	Emails re Observer information request	00:06

10/04/2024	Emails re Vietnam PoA	00:06
10/04/2024	Updated Mercon BV Balance sheet	00:06
10/04/2024	Observer call, Riveron, Baker McKenzie, follow up Resor team	01:12
10/04/2024	Call Director Mercon BV	00:30
10/04/2024	Liaise w/ LK and MV re plan deadlines	00:12
10/04/2024	Team call DLA update and Observer information request	01:30
10/04/2024	HR call re employment law	00:12
11/04/2024	liaise w/ LK re filing topics WHOA	00:18
11/04/2024	Review SME invitation vote	00:18
11/04/2024	Liaise w/ LK re class formation	00:12
11/04/2024	Customer claims and settlement	00:06
11/04/2024	Emails re plan drafting, Liaise w/ DL re class formation	00:24
11/04/2024	Call MV, LK re plan progress and WHOA filing, rvw amended plan	00:30
12/04/2024	Emails Observer re information requests	00:18
12/04/2024	Emails re Observer retainer	00:06
12/04/2024	Riveron re updated creditor list	00:06
12/04/2024	Email Harve Light re Observer questions	00:12
12/04/2024	Rvw customer settlement agreement	00:06
12/04/2024	Review Riveron derivatives overview, liaise w/ director Mercon BV, Observer request	00:42
12/04/2024	Review amended assignment agreement Vietnam	00:12
12/04/2024	Review amended draft plan	00:36
15/04/2024	Team discussion re Riveron valuation	01:12
15/04/2024	Riveron valuation	00:30
15/04/2024	Emails and calls re Observer request collateral, DLA	00:12
15/04/2024	Observer re filings	00:06
15/04/2024	Baker McKenzie Amsterdam re Vietnam assignment	00:06
15/04/2024	DLA re security package	00:06
15/04/2024	Email re feedback Riveron analysis	00:12
15/04/2024	Call Mark Bloom Baker McKenzie re Riveron calculation	00:12
16/04/2024	Call Mercon BV director	00:12
16/04/2024	Call LK, GH re Baker McKenzie feedback distribution	00:12
16/04/2024	Emails re transfer shares non-debtor subsidiaries	00:12
16/04/2024	Emails re added benefit analysis WHOA	00:06
16/04/2024	Confidentiality agreement	00:06
16/04/2024	Weekly call Riveron, Baker McKenzie	01:00
17/04/2024	Calls and emails re added value, collateral, DLA, LK	00:30
17/04/2024	Call Baker McKenzie re negotiations update and hearings	00:12
17/04/2024	Call Observer	00:12

17/04/2024	Email Riveron re budget	00:06
17/04/2024	Riveron re Vietnam PoA	00:06
17/04/2024	Riveron re Observer info requests	00:12
18/04/2024	Update request counsel FMO, timing, deliberations LK	00:18
18/04/2024	Email DLA re Observer requests, deliberations LK	00:18
18/04/2024	Emails re plan updates	00:12
18/04/2024	Study futures market explanation	00:24
18/04/2024	WHOA plan re cash out	00:12
19/04/2024	Review creditor list Mercon	00:06
19/04/2024	Draft narrative	03:00
19/04/2024	Analysis Mercon claims and equity cushion	00:24
22/04/2024	Review markup narrative	02:00
22/04/2024	Weekly call Riveron Baker McKenzie, follow up MV	01:12
22/04/2024	Amendments disclosure statement, draft response, deliberations LK	00:36
23/04/2024	Updates and planning	01:00
23/04/2024	Email Observer re collateral documents	00:12
23/04/2024	Email Baker McKenzie re plan wording	00:06
23/04/2024	Review revised Ch 11 Plan, call GH	01:00
24/04/2024	Analysis cash out option	00:06
24/04/2024	Updates re lenders call	00:30
25/04/2024	Weekly Observer call, follow up LK, MV, DL	01:00
25/04/2024	Review collateral position under third A&R	00:18
25/04/2024	Emails re description operational	00:18
25/04/2024	Mercon BV director termination agreement	00:12
25/04/2024	Emails and calls re plan drafting	00:18
25/04/2024	Emails re collateral	00:24
26/04/2024	Draft email re plan explanation, LK, convenience class	01:00
26/04/2024	Emails re collateral	00:06
26/04/2024	Rabobank counsel	00:06
26/04/2024	Emails re derivatives	00:12
26/04/2024	Revised draft plan	00:18
26/04/2024	Deliberations LK, MV re plan confirmation	00:30
28/04/2024	Review Plan Motion	00:18
28/04/2024	Review Mercon Ch. 11 Court docket	00:12
28/04/2024	Correspondence re Observer request collateral, emails client	00:48
29/04/2024	Convenience claims class	00:12
29/04/2024	Draft Dutch issue list	00:12
29/04/2024	Call director Mercon BV	00:12

29/04/2024	Call director Mercon BV	00:18
29/04/2024	Update call Observer	00:06
29/04/2024	Convenience class analysis	00:18
29/04/2024	Review Origin collateral documents	00:24
29/04/2024	Review draft WHOA plan, preparation client call	00:30
29/04/2024	Call Baker McKenzie	01:00
29/04/2024	Call Mercon BV director, Baker McKenzie, Riveron	01:12
30/04/2024	Call re amended text historical developments, updated text	02:00
30/04/2024	Review draft text Disclosure statement re historical events	00:12
30/04/2024	Email Mark Bloom Baker McKenzie re SME and convenience classes	00:12
30/04/2024	DLA re convenience class	00:06
Dores van de Loo		
02/04/2024	Review amendments Baker McKenzie to Protocol, deliberations KH	00:18
02/04/2024	Deliberations KH/LK/GH re next steps	00:30
02/04/2024	Update call Riveron/Baker Mckenzie	00:30
03/04/2024	Weekly call Observer	00:24
03/04/2024	Email re publication Dutch WHOA proceeding	00:12
05/04/2024	Review and update creditor list, analysis SME's	01:12
05/04/2024	Circulate Dutch Protocol ruling to interested parties, provide translation to Riveron and Baker McKenzie	00:24
08/04/2024	Weekly call Baker McKenzie/Riveron discussing plan alignment	01:06
09/04/2024	Call Baker McKenzie on amendments Ch 11 plan, wrap up LK/GH	02:18
09/04/2024	Draft WHOA plan, prepare annexes	01:24
10/04/2024	Meeting DLA including travel time	01:18
10/04/2024	RESOR team deliberations Chapter 11 and WHOA plan, disclosure statement, information request Observer, timeline	01:30
11/04/2024	Review and discuss CH11 plan, deliberation KH re SME creditors, email to Baker McKenzie/Riveron	03:18
11/04/2024	Meeting with Observer discussing Ch11 plan, follow up LK/GH	03:00
11/04/2024	Emails re CH11 plan timing and milestones, update GH	00:36
12/04/2024	Research SME class, deliberation KH/GH, emails	00:24
15/04/2024	Deliberation team re valuation	01:12
15/04/2024	Review Riveron valuation	00:48
16/04/2024	Deliberation GH	00:12
16/04/2024	Call with Riveron and Baker McKenzie re liquidation analysis and plan	01:48
19/04/2024	Deliberation GH cash out option	00:12

19/04/2024	Update creditor/SME list, discuss KH, email to observer	00:54
22/04/2024	Research cash out option	02:12
22/04/2024	Update call Riveron and Baker McKenzie	00:48
23/04/2024	Study new draft Ch 11 plan, call with US and Dutch counsels on timing	02:06
23/04/2024	Research cash out option, email to team	01:36
24/04/2024	Deliberation GH re WHOA plan, review claim analysis Riveron and compare to creditor list, study and amend draft WHOA plan, email to Observer re timing	03:24
25/04/2024	Draft and amend WHOA plan, email to Observer re information request	03:06
25/04/2024	Weekly Observer call incl follow up RESOR team	01:00
26/04/2024	Emails Rabobank, Mercon BV director, Riveron	00:12
26/04/2024	Deliberation WHOA plan LK/GH	00:54
29/04/2024	Emails re Rabobank security documentation, file management	00:18
29/04/2024	Claims analysis, deliberation KH, email to Baker McKenzie	00:36
30/04/2024	Draft WHOA plan	01:24

Michael M. Veder

02/04/2024	Call KH re outstanding issues (leases)	00:18
02/04/2024	Weekly update call Baker McKenzie and Riveron	00:30
02/04/2024	Call LK	00:24
04/04/2024	Call Observer re lien review	00:42
08/04/2024	Weekly call Riveron and Baker McKenzie	01:06
08/04/2024	Follow up call KH and GvH	00:24
09/04/2024	Call KH re Vietnam assignments	00:12
10/04/2024	Team deliberation re update meeting DLA, observer information request, timeline, next steps	01:30
10/04/2024	Call Baker McKenzie and Riveron; call KH, LK and GvH re next steps	01:18
10/04/2024	Review draft disclosure statement; check amended plan	00:48
11/04/2024	Call LK and KH re plan progress/WHOA and alternatives; review amended plan	00:30
15/04/2024	Review Riveron valuation	00:30
15/04/2024	Deliberation team re Riveron valuation	01:12
15/04/2024	Review amended deed assignment intercompany receivables; email KH re the same	00:18
16/04/2024	Call Riveron and Baker McKenzie, follow-up call KH and LK	02:00
22/04/2024	Weekly call Riveron Baker McKenzie, follow-up KH	01:12
23/04/2024	Call DLA, Baker McKenzie, Cadwalader, O'Melveny re timing and added value	00:54

25/04/2024	Emails re Rabo security	00:12
25/04/2024	Observer call and follow-up call with RESOR team	01:00
26/04/2024	Call with LK and KH re plan confirmation and security package Rabo	00:30
29/04/2024	call KH	00:12
Claudia Knobén		
03/04/2024	Review re employment law claims classification	01:48
Total		229:06

LAWYER	TOTAL TIME		RATE		TOTAL AMOUNT
Lucas P. Kortmann (LK)	54:30	EUR	800.00	EUR	43,600.00
Guillem P. van Hooft (GH)	60:42	EUR	475.00	EUR	28,832.50
Krijn Hoogenboezem (GH)	55:18	EUR	750.00	EUR	41,475.00
Dores van de Loo (DL)	41:06	EUR	300.00	EUR	12,330.00
Michael M. Veder (MV)	15:42	EUR	750.00	EUR	11,775.00
Claudia Knobén (CK)	01:48	EUR	225.00	EUR	405.00

DEPOSIT: 20240451

Disbursements

DATE	DESCRIPTION	AMOUNT
08/04/2024	Klaver Courier naar Rechtbank	21.00

RESOR

Museumplein 11
1071 DJ Amsterdam

P.O. Box 75965
1070 AZ Amsterdam

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Trade Register
34369248

Mercon B.V.
De Ruijterkade 142
1011AC Amsterdam

Krijn Hoogenboezem

Advocaat

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E krijn.hoogenboezem@resor.nl

DATE 14 June 2024
FILE 222344
INVOICE NUMBER 20240438
SUBJECT Mercon / Advice restructuring

INVOICE

Fees	€	84,957.50
Subtotal	€	84,957.50
Disbursements no VAT	€	699.75
TAX 21.00% over € 84,957.50	€	17,841.08
Total	€	103,498.33

Approximate equivalent of total fees invoiced in USD, as per exchange rate date of invoice

(https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html)

USD 111,612.60

Kindly pay the amount due within 14 days on our bank account NL07 RABO 0154 5439 18 (BIC: RABONL2U). Our VAT number is NL821638828B01.

ATTACHMENT TO INVOICE : 20240438

DATE	DESCRIPTION OF THE ACTIVITIES	HOURS
	Krijn Hoogenboezem	
01/05/2024	Email Observer	00:06
01/05/2024	Emails Baker McKenzie re contact creditors	00:06
01/05/2024	Emails re description historical developments	00:12
01/05/2024	Emails re FMO	00:06
01/05/2024	Emails re WHOA procedure timelines	00:24
01/05/2024	Email director Mercon BV	00:06
01/05/2024	Call DLA re SME	00:18
01/05/2024	Call director Mercon BV	00:24
01/05/2024	Call FMO, email Baker McKenzie	00:30
01/05/2024	Call Baker McKenzie re timing	00:18
01/05/2024	Call MV re timing	00:24
01/05/2024	Draft WHOA Plan	03:00
01/05/2024	Discuss plan outline w/ IS	00:30
01/05/2024	Riveron, Baker McKenzie call	00:48
02/05/2024	WHOA Plan drafting	02:42
02/05/2024	New draft disclosure statement	00:48
02/05/2024	Call Observer	00:24
02/05/2024	Call Mercon BV director	00:06
02/05/2024	Revise narrative and email Baker McKenzie	00:30
02/05/2024	Emails Baker McKenzie re outstanding queries	00:12
02/05/2024	Email Mercon Board re Nicaragua	00:06
02/05/2024	Email director Mercon BV	00:06
03/05/2024	Market participants derivatives	00:24
03/05/2024	Email Observer re filings	00:06
03/05/2024	Call director Mercon BV	00:36
03/05/2024	Documents Nicaragua claims	00:18
03/05/2024	Review annual accounts market participants re derivatives	00:42
03/05/2024	Lease agreements	00:12
05/05/2024	Draft WHOA Plan	00:48
05/05/2024	Email, memos and supporting docs to Observer re derivatives	02:00
05/05/2024	Emails re issue list voting	00:12

06/05/2024	Annual accounts filing	00:06
06/05/2024	Call Mercon BV director	00:30
06/05/2024	Call Riveron/Baker McKenzie re plan drafting	01:36
06/05/2024	Observer meeting	01:12
06/05/2024	Team call re plan drafting	01:00
07/05/2024	Draft WHOA Plan	03:00
07/05/2024	Call Mercon BV director	00:12
07/05/2024	Emails re Vietnam PoA	00:06
08/05/2024	Plan drafting and related calls and correspondence	03:00
12/05/2024	WHOA Plan drafting	03:00
13/05/2024	Observer call	00:36
13/05/2024	Client call re draft WHOA Plan	01:00
13/05/2024	Plan drafting and email client	04:00
14/05/2024	Emails re lease	00:12
14/05/2024	Call director Mercon BV re executory contracts, follow up	00:30
14/05/2024	Email DLA re draft Plan	00:30
14/05/2024	Email Baker McKenzie re larger creditors	00:06
14/05/2024	Emails re lease	00:12
15/05/2024	Email DLA re Amsterdam office furniture, list, email Mercon BV director	00:36
15/05/2024	Emails re abandonment contracts	00:06
15/05/2024	Instructions re voting procedure and plan exhibits	00:12
15/05/2024	Observer email	00:12
15/05/2024	Email client input draft	00:06
15/05/2024	Observer re continued NY hearings	00:12
15/05/2024	Emails re Mercon pending agreements	00:06
16/05/2024	Emails re Observer call	00:12
16/05/2024	Emails re executory contracts	00:06
16/05/2024	Call Observer	00:30
16/05/2024	WHOA Plan Baker McKenzie WHOA Plan, revise references	01:12
17/05/2024	Analysis termination onerous contracts	00:06
17/05/2024	Instructions GH re plan drafting	00:18
17/05/2024	Call Mercon BV director	00:18
17/05/2024	Observer call	00:18
17/05/2024	Baker McKenzie US re Vietnam	00:06
17/05/2024	Baker McKenzie re Vietnam assignment	00:06
17/05/2024	Email Baker McKenzie Amsterdam re Vietnam assignment	00:12
17/05/2024	Emails re Vietnam	00:12
17/05/2024	Email Observer	00:06

19/05/2024	Markup WHOA Plan re Baker McKenzie	00:30
20/05/2024	Update contracts	00:06
21/05/2024	Liaise w/ Observer	00:18
22/05/2024	Liaise w/ Observer	00:42
22/05/2024	Markup derivatives explanation	01:00
22/05/2024	Emails re Ch. 11 updates	00:12
23/05/2024	Meetings Baker McKenzie, Observer	02:00
24/05/2024	Calls and emails DLA	00:06
24/05/2024	Emails re NL contracts	00:06
27/05/2024	Call Mercon BV director	00:18
27/05/2024	Markup WHOA Plan LK comments	01:00
27/05/2024	Study Ch. 11 DS order, final Liquidation Plan	04:00
28/05/2024	Rvw Ch. 11 court docket	00:18
28/05/2024	Update DLA	00:30
28/05/2024	Call MV re Rabobank position	00:12
28/05/2024	Update email Baker McKenzie	00:18
29/05/2024	Observer mail	00:06
29/05/2024	Emails re Observer call	00:12
29/05/2024	Client email re Observer call, liaison w/ LK	00:18
29/05/2024	Call Baker McKenzie	00:06
29/05/2024	Redline Vietnam sale, emails re same	00:30
30/05/2024	Amend draft WHOA Plan re DS and Ch. 11 Plan comments	00:30
30/05/2024	Amend Plan re Class C Interests	00:24
30/05/2024	Plan version Observer circulation	00:18
30/05/2024	Observer call	00:42
30/05/2024	Call LK re filing	00:06
30/05/2024	Call Baker McKenzie	00:06
30/05/2024	Shareholders resolution Nimes	00:12
30/05/2024	Vietnam rep office	00:12
30/05/2024	Email Observer information request	00:06
30/05/2024	Email Baker McKenzie Amsterdam re assignment	00:06
30/05/2024	Mercon re Nimes Enterprises	00:18
31/05/2024	Emails and calls re information, Observer email, Kroll, comments Plan, call MV, LK	01:00
31/05/2024	Call and emails Baker McKenzie Amsterdam re assignment	00:18
31/05/2024	Cadwalader re preparation	00:06
31/05/2024	Email Harve Light re Liquidation analysis	00:36
31/05/2024	Email Observer re draft plan	00:24
31/05/2024	Riveron call	00:48

31/05/2024	Revise liquidation analysis	00:24
Michael M. Veder		
01/05/2024	Riveron, Baker McKenzie call	00:48
01/05/2024	Call KH re timing	00:24
01/05/2024	Follow-up call KH	00:12
06/05/2024	Call Riveron/Baker McKenzie re plan drafting, follow-up call RESOR team	01:36
06/05/2024	Team call re plan drafting and timing	01:00
06/05/2024	Review draft WHOA plan	01:00
06/05/2024	Deliberations RESOR team and Observer	01:12
08/05/2024	Emails DL re private international law issues Rabo security	00:12
13/05/2024	Call Riveron and Baker and McKenzie re draft WHOA plan, follow-up call KH	01:12
13/05/2024	Review draft WHOA plan and emails, call KH re plan	01:48
13/05/2024	Observer call	00:36
16/05/2024	Observer call	00:30
23/05/2024	Meetings with Baker McKenzie and the Observer	02:00
28/05/2024	Call KH re Rabobank position	00:12
31/05/2024	Call Riveron, calls KH	01:06
31/05/2024	Email Riveron and Baker McKenzie	00:06
Dores van de Loo		
02/05/2024	Emails re FMO and timing Ch 11/WHOA	00:12
02/05/2024	Emails SME and convenience claims	00:12
02/05/2024	Draft WHOA plan	00:48
02/05/2024	Draft WHOA plan, discuss KH re class composition, phone call CoC, email to client re annual accounts	03:30
03/05/2024	Draft WHOA plan, call KH	05:42
06/05/2024	Call Riveron and Baker McKenzie incl follow up	01:36
06/05/2024	Draft WHOA plan, meeting with Observer, review disclosure statement	04:30
06/05/2024	Team deliberation Ch 11 and WHOA plan, timing	01:00
07/05/2024	Draft WHOA plan, deliberation LK	07:12
08/05/2024	Draft WHOA plan, call KH, discuss LK, review inventory list, file management	05:36
10/05/2024	Drafting WHOA plan, weekly call observer, various emails to DLA, observer	06:06
13/05/2024	Draft WHOA plan, discuss KH	03:00
15/05/2024	Draft WHOA plan, internal e-mail on next steps	00:48
15/05/2024	Deliberation GH on draft WHOA plan	00:42

16/05/2024	Weekly call Observer + wrap up KH	00:30
Lucas P. Kortmann		
02/05/2024	Emails and calls team	00:30
06/05/2024	Deliberation DL, review plans, meeting Observer, call Ch11/WHOA	04:00
07/05/2024	Various deliberation and emails team, Rabo Dutch counsel, Ch11 counsel re added value	01:00
08/05/2024	analysis and emails on class composition	00:30
10/05/2024	Emails Rabobank, review docs, emails team, Baker McKenzie	01:30
13/05/2024	Calls Observer and Baker McKenzie, deliberation team, call KH	02:30
20/05/2024	Amend WHOA plan	02:00
23/05/2024	Deliberations Baker McKenzie, team and Observer	02:00
30/05/2024	Emails and call KH	00:12
31/05/2024	Emails and deliberation	00:18
Guillem P. van Hooft		
13/05/2024	Weekly call Riveron and Baker McKenzie	00:54
13/05/2024	Deliberation KH on WHOA plan timing	00:12
13/05/2024	Review WHOA plan, deliberation KH on WHOA plan	01:30
13/05/2024	Observer update call	00:30
13/05/2024	File management	00:06
14/05/2024	Deliberation KH on annexes WHOA plan	00:06
15/05/2024	Preparing annexes WHOA plan, review latest draft WHOA plan	02:48
16/05/2024	Update call Observer	00:24
17/05/2024	Deliberation KH planning WHOA and CH11	00:12
31/05/2024	Review latest draft WHOA plan	00:12
Claudia Knoben		
16/05/2024	Review article 373 Bankruptcy law and case law in relation therewith	00:36
Total		140:06

LAWYER	TOTAL TIME		RATE		TOTAL AMOUNT
Krijn Hoogenboezem (KH)	62:48	EUR	750.00	EUR	47,100.00
Michael M. Veder (MV)	13:54	EUR	750.00	EUR	10,425.00
Dores van de Loo (DL)	41:24	EUR	300.00	EUR	12,420.00

Lucas P. Kortmann (LK)	14:30	EUR	800.00	EUR	11,600.00
Guillem P. van Hooft (GH)	06:54	EUR	475.00	EUR	3,277.50
Claudia Knoben (CK)	00:36	EUR	225.00	EUR	135.00

DEPOSIT: 20240438

Disbursements

DATE	DESCRIPTION	AMOUNT
03/05/2024	LDCR griffierecht verzoekschrift	688.00
31/05/2024	Kamer van Koophandel informatie	11.75

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DATE 4 July 2024
FILE 222344
INVOICE NUMBER 20240484
SUBJECT Mercon / Advice restructuring

INVOICE

Fees	€	21,485.00
Subtotal	€	21,485.00
TAX 21.00% over € 21,485.00	€	4,511.85
Total	€	25,996.85

USD 27,967,41

*Approximate equivalent of total fees invoices in USD, as per exchange rate date of invoice
(<https://www.ecb.europa.eu/stats/policy> and exchange rates/euro reference exchange
rates/html/index.en.html)*

Kindly pay the amount due within 14 days on our bank account NL07 RABO 0154 5439
18 (BIC: RABONL2U). Our VAT number is NL821638828B01.

ATTACHMENT TO INVOICE : 20240484

DATE	DESCRIPTION OF THE ACTIVITIES	HOURS	AMOUNT
	Krijn Hoogenboezem		
03/06/2024	Observer re budget increase	00:06	75.00
03/06/2024	Email re Observer budget	00:12	150.00
03/06/2024	Rabobank call, follow up MV	01:06	825.00
03/06/2024	Call Riveron and Baker McKenzie	00:36	450.00
03/06/2024	Liaise w/ MV re Riveron and Rabobank calls, discussion items	00:30	375.00
03/06/2024	Review Digranisa valuation reports	00:12	150.00
03/06/2024	Prep Rabobank call	00:42	525.00
04/06/2024	Call Osborne Clarke	00:18	225.00
04/06/2024	MV call re Causes of Action	00:12	150.00
04/06/2024	Call Mercon BV director	00:06	75.00
04/06/2024	Review amended liquidation analysis	00:24	300.00
04/06/2024	Meeting Observer re draft Plan	01:06	825.00
04/06/2024	Observer re budget	00:06	75.00
04/06/2024	Mercon BV director re Mercafe	00:12	150.00
04/06/2024	Observer re Plan comments	00:06	75.00
05/06/2024	Riveron re Observer update	00:12	150.00
05/06/2024	Email Riveron re Liquidation Analysis, call MV	00:24	300.00
05/06/2024	Observer re weekly call	00:06	75.00
05/06/2024	Liaise w/ LK re Plan	00:12	150.00
06/06/2024	Call DLA // Rabobank	00:12	150.00
06/06/2024	Observer call	01:00	750.00
06/06/2024	Emails re plan value	00:18	225.00
09/06/2024	Review Riveron analysis Nicaragua, follow up questions	00:48	600.00
10/06/2024	Cient email re outstanding items WHOA Plan	00:30	375.00
10/06/2024	Call Riveron re liquidation analysis	00:36	450.00
10/06/2024	Revise draft WHOA Plan re Riveron comments	00:18	225.00
10/06/2024	Review draft Observer submission	00:24	300.00
12/06/2024	Observer call	00:12	150.00
12/06/2024	Update call MV	00:18	225.00
12/06/2024	Call Observer	00:12	150.00
12/06/2024	Mercon US re lender request	00:06	75.00
13/06/2024	Emails re Nimes and Agro	00:12	150.00

14/06/2024	Call Mercon BV director	00:12	150.00
14/06/2024	Email Mercon general counsel	00:06	75.00
18/06/2024	Riveron update	00:18	225.00
18/06/2024	Call w/ counsel Common Fund	00:06	75.00
19/06/2024	Court decision re Observer budget	00:06	75.00
19/06/2024	Emails re Brazil	00:06	75.00
19/06/2024	Observer re call	00:06	75.00
19/06/2024	Dutch Court re confirmation Observer budget	00:12	150.00
21/06/2024	Call Mercon BV director	00:18	225.00
23/06/2024	Email Observer re results vote	00:06	75.00
23/06/2024	Review new filings Kroll Mercon docket site	00:42	525.00
24/06/2024	Dutch lawyer re SME	00:12	150.00
24/06/2024	Review Baker McKenzie memorandum of law	00:18	225.00
24/06/2024	US Ch. 11 voting results	00:06	75.00
24/06/2024	Emails re financials Mercon non-Debtors	00:30	375.00
25/06/2024	Emails Observer re Ch 11 vote	00:12	150.00
25/06/2024	Call LK re voting outcome	00:30	375.00
25/06/2024	Dutch lawyer re SME class	00:06	75.00
26/06/2024	Weekly observer call, follow up MV, LK	00:42	525.00
26/06/2024	Observer fees	00:06	75.00
27/06/2024	Emails and call Baker McKenzie re shares	00:18	225.00
27/06/2024	Rvw subsidiaries	00:12	150.00
27/06/2024	Baker McKenzie re shares	00:12	150.00
27/06/2024	Calls Mercon BV director	00:48	600.00
27/06/2024	Rvw termination agreement Mercon BV director	00:06	75.00
27/06/2024	Call Observer	00:18	225.00
30/06/2024	Publication JIN Guidelines decision	00:06	75.00
30/06/2024	Mercon BV director re administrative filings	00:06	75.00

Dores van de Loo

03/06/2024	Email Observer	00:06	30.00
05/06/2024	Email KH update Observer	00:12	60.00
06/06/2024	Observer update call	01:00	300.00
19/06/2024	Email to court budget Observer	00:06	30.00
26/06/2024	Weekly Observer call	00:18	90.00

Michael M. Veder

03/06/2024	Rabobank call, follow-up call KH	01:06	825.00
03/06/2024	Call Riveron and Baker McKenzie	00:36	450.00

03/06/2024	Call KH re Riveron/Baker McKenzie and Rabobank calls, discussion items	00:30	375.00
06/06/2024	Call KH re added value discussion	00:18	225.00
06/06/2024	Call LK re Observer call and added value discussion	00:30	375.00
07/06/2024	Initial review draft opinion Observer	00:24	300.00
12/06/2024	Observer call	00:12	150.00
12/06/2024	Call KH update	00:18	225.00
26/06/2024	Weekly Observer call, follow up LK and KH	00:42	525.00

Lucas P. Kortmann

05/06/2024	Emails Riveron re valuation, review valuation	00:30	400.00
06/06/2024	Deliberation MV	00:30	400.00
06/06/2024	Observer call	00:36	480.00
11/06/2024	Emails Riveron and Observer on added value and Observer status	00:24	320.00
12/06/2024	Observer call	00:12	160.00
24/06/2024	emails on Kroll website info and voting	00:30	400.00
25/06/2024	Call KH re voting results and WHOA prospect	00:36	480.00
26/06/2024	call Veder and Krijn re voting and WHOA	00:12	160.00

Guillem P. van Hooft

03/06/2024	Call Rabobank, Baker Mckenzie, Riveron	00:48	380.00
04/06/2024	Deliberation KH on timelines WHOA	00:06	47.50
04/06/2024	Call Osbourne Clark Starbucks	00:06	47.50

Total 29:48

LAWYER	TOTAL TIME	RATE	TOTAL AMOUNT
Krijn Hoogenboezem (KH)	19:00 EUR	750.00 EUR	14,250.00
Dores van de Loo (DL)	01:42 EUR	300.00 EUR	510.00
Michael M. Veder (MV)	04:36 EUR	750.00 EUR	3,450.00
Lucas P. Kortmann (LK)	03:30 EUR	800.00 EUR	2,800.00
Guillem P. van Hooft (GH)	01:00 EUR	475.00 EUR	475.00

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DATE 7 August 2024
FILE 222344
INVOICE NUMBER 20240571
SUBJECT Mercon / Advice restructuring (EN)

INVOICE

Fees	€	8,625.00
Subtotal	€	8,625.00
TAX 21.00% over € 8,625.00	€	1,811.25
Total	€	10,436.25
	USD	11,398.11

*Approximate equivalent of total fees invoices in USD, as per exchange rate date of invoice
(<https://www.ecb.europa.eu/stats/policy> and exchange rates/euro reference exchange
rates/html/index.en.html)*

Kindly pay the amount due within 14 days on our bank account NL07 RABO 0154 5439
18 (BIC: RABONL2U). Our VAT number is NL821638828B01.

ATTACHMENT TO INVOICE : 20240571

DATE	DESCRIPTION OF THE ACTIVITIES	HOURS	AMOUNT
	Krijn Hoogenboezem		
01/07/2024	Baker McKenzie re Court hearing	00:06	75.00
01/07/2024	Review Ch 11 court docket filings re plan confirmation	00:36	450.00
02/07/2024	Baker McKenzie post effective date action list	00:30	375.00
02/07/2024	Court docket Ch. 11	00:06	75.00
02/07/2024	WHOA costs	00:12	150.00
02/07/2024	Email Baker McKenzie re next steps, liquidation options, liquidating trustee	01:30	1,125.00
03/07/2024	Draft response Baker McKenzie re next steps	00:18	225.00
03/07/2024	Email Observer	00:06	75.00
03/07/2024	Email Baker McKenzie re Plan progress	00:18	225.00
03/07/2024	Email Observer	00:06	75.00
03/07/2024	Dissolution process	00:18	225.00
03/07/2024	Status dissolution steps	00:12	150.00
03/07/2024	Call MD, LK	00:30	375.00
03/07/2024	Call director BV	00:12	150.00
04/07/2024	Emails trade register	00:12	150.00
04/07/2024	Email Baker McKenzie re costs	00:06	75.00
04/07/2024	Observer email	00:06	75.00
04/07/2024	Observer call	00:06	75.00
05/07/2024	Email Observer re call	00:06	75.00
07/07/2024	Fairtrade certification	00:06	75.00
08/07/2024	Review Ch. 11 Court docket filings re vote and plan amendments	00:18	225.00
08/07/2024	Client call, prepare observer call	00:30	375.00
08/07/2024	Observer call	00:30	375.00
08/07/2024	MV re Observer and lenders calls	00:12	150.00
10/07/2024	Comments Settlement Agreement and board resolution	00:18	225.00
11/07/2024	Email re Observer costs	00:06	75.00
12/07/2024	Baker McKenzie Amsterdam re settlement	00:06	75.00
12/07/2024	Data retention	00:06	75.00
15/07/2024	Email re Observer reminder	00:06	75.00
15/07/2024	Update email Baker McKenzie	00:06	75.00

17/07/2024	Emails re Observer call	00:06	75.00
17/07/2024	Call MV	00:12	150.00
17/07/2024	Call Observer	00:06	75.00
20/07/2024	Review US Court decision re debtor releases	00:18	225.00
22/07/2024	Email Observer	00:12	150.00
23/07/2024	Call Baker McKenzie	00:18	225.00
25/07/2024	Observer email	00:06	75.00

Michael M. Veder

01/07/2024	Call KH	00:12	150.00
03/07/2024	Call KH re draft email to Baker McKenzie	00:24	300.00
08/07/2024	Call Baker McKenzie and Riveron prep for Observer call	00:30	375.00
08/07/2024	Observer call	00:30	375.00
08/07/2024	Call KH re Observer and Lender calls	00:12	150.00

Dores van de Loo

03/07/2024	Discuss KH dissolution	00:24	120.00
04/07/2024	Discuss KH re dissolution	00:12	60.00
31/07/2024	Confirmation order Chapter 11	00:12	60.00
31/07/2024	Email to Observer	00:12	60.00

Total 12:06

LAWYER	TOTAL TIME	RATE	TOTAL AMOUNT
Krijn Hoogenboezem (KH)	09:18 EUR	750.00 EUR	6,975.00
Michael M. Veder (MV)	01:48 EUR	750.00 EUR	1,350.00
Dores van de Loo (DL)	01:00 EUR	300.00 EUR	300.00